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RETURN OF THE NET INCOME & EXPENDITURE OF BRITISH INDIA 1387-88 TO 1897-98

00108995

BRAS

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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RETURN OF THE NET INCOME AND EXPENDITURE

OF

BRITISH INDIA,

UNDER CERTAIN SPECIFIED HEADS,

For the Eleven Years from 1887-88 to 1897-98.

PART I.

INCOME.

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LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

PART I.—INCOME.

REVENUE.	1887–88.		1888–89.	
I. LAND REVENUE, &c., Net Receipts:	Rx.	Rx.	Rx.	Rx.
1. LAND REVENUE	22,163,281		21,983,519	
2. FOREST	1,121,674		1,347,184	
3. TRIBUTES FROM NATIVE STATES	700,710		699,830	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c. (For Details, *see* Appendix I.)	—	**23,985,665**	—	**24,030,533**
II. OPIUM, Net Receipts (For Details, *see* Appendix I.)	—	**6,089,082**	—	**5,962,696**
III. TAXATION, Net Receipts:				
1. SALT	6,233,600		7,229,003	
2. STAMPS	3,831,996		3,883,327	
3. EXCISE	4,472,091		4,642,464	
4. PROVINCIAL RATES	3,027,353		3,037,374	
5. CUSTOMS	1,302,053		1,287,206	
6. ASSESSED TAXES	1,411,487		1,504,642	
7. REGISTRATION	310,159		330,758	
TOTAL NET RECEIPTS FROM TAXATION (For Details, *see* Appendix I.)	—	**20,588,739**	—	**21,914,774**
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**50,663,486**	—	**51,908,003**
IV. MISCELLANEOUS RECEIPTS, Net:				
Net Receipts:				
1. MINT	157,463		121,171	
2. GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS(*a*)	744,471		951,453	
3. MISCELLANEOUS	84,718		—	
TOTAL	986,652		1,072,624	
Deduct,—Net Expenditure:				
MISCELLANEOUS	—		*705*	
TOTAL NET MISCELLANEOUS RECEIPTS For Details, *see* Appendix II.)	—	**986,652**	—	**1,071,919**
		51,650,138		**52,979,922**
EXCESS OF EXPENDITURE OVER INCOME	—	2,028,832	—	—
	Rx.	**53,678,970**	Rx.	**52,979,922**

(*a*) *See* Explanation in the Memorandum on page 2.

PART I.—INCOME.

1889–90.		1890–91.		1891–92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
22,933,215		23,007,279		22,891,285	
1,483,388		1,442,693		1,484,925	
733,776		717,014		724,370	
—	**25,150,379**	—	**25,166,986**	—	**25,100,580**
—	**6,946,534**	—	**5,693,622**	—	**6,145,815**
7,740,707		8,072,675		8,182,896	
4,040,464		4,022,498		4,214,958	
4,823,686		4,879,232		5,051,529	
3,403,433		3,486,983		3,497,374	
1,431,469		1,676,196		1,639,335	
1,581,665		1,600,871		1,638,097	
352,946		364,619		398,439	
—	**23,374,370**	—	**24,103,074**	—	**24,622,628**
	55,471,283	—	**54,963,682**	—	**55,869,023**
148,982		232,264		112,937	
386,744		78,198		31,529	
150,396		124,681		135,523	
686,122		435,143		279,989	
—		—		—	
—	**686,122**	—	**435,143**	—	**279,989**
	56,157,405		**55,398,825**		**56,149,012**
—	—	—	—	—	—
Rx.	**56,157,405**	Rx.	**55,398,825**	Rx.	**56,149,012**

(*Continued on p. 6.*)

PART I.—INCOME—*continued.*

REVENUE.	1892-93.		1893-94.	
I. LAND REVENUE, &c., Net Receipts:	Rx.	Rx.	Rx.	Rx
1. LAND REVENUE	23,776,231		24,482,405	
2. FOREST	1,588,847		1,718,684	
3. TRIBUTES FROM NATIVE STATES	736,311		726,718	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**26,101,389**	—	**26,927,807**
(For Details, *see* Appendix I.)				
I. OPIUM, NET RECEIPTS	—	**6,380,916**	—	**4,746,049**
(For Details, *see* Appendix I.)				
III. TAXATION, Net Receipts:				
1. SALT	8,270,241		7,829,314	
2. STAMPS	4,394,796		4,456,905	
3. EXCISE	5,168,390		5,314,873	
4. PROVINCIAL RATES	3,698,649		3,503,104	
5. CUSTOMS	1,526,242		1,622,021	
6. ASSESSED TAXES	1,670,526		1,717,627	
7. REGISTRATION	428,666		415,013	
TOTAL NET RECEIPTS FROM TAXATION	—	**25,157,510**	—	**24,858,857**
(For Details, *see* Appendix I.)				
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	—	**57,639,815**	—	**56,532,713**
IV. MISCELLANEOUS RECEIPTS, Net:				
Net Receipts:				
1. MINT	198,328		136,275	
2. GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS (*a*)	19,686		106,920	
3. MISCELLANEOUS	180,887		156,219	
TOTAL	398,901		399,414	
Deduct,—Net Expenditure:				
MINT	—		—	
MISCELLANEOUS	—		—	
TOTAL NET MISCELLANEOUS RECEIPTS	—	**398,901**	—	**399,414**
(For Details, *see* Appendix II.)				
		58,038,716		**56,932,127**
EXCESS OF EXPENDITURE OVER INCOME	—	833,412	—	1,546,998
	Rx.	**58,872,128**	Rx.	**58,479,125**

(*a*) *See* Explanation in the Memorandum on page 2.

PART I.—INCOME—*continued.*

1895–96.		1896–97.		1897–98.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
25,064,280		22,814,685		24,548,274	
1,656,647		1,727,763		1,735,027	
751,454		863,733		844,174	
—	**27,472,381**	—	**25,406,181**	—	**27,127,475**
—	**5,049,894**	—	**3,915,624**	—	**2,783,645**
8,467,493		8,035,543		8,209,238	
4,676,087		4,721,089		4,783,877	
5,652,923		5,536,601		5,414,084	
3,696,480		3,527,252		3,717,560	
4,888,383		4,356,384		4,536,533	
1,822,418		1,860,348		1,881,233	
423,573		457,075		485,419	
—	**29,627,357**	—	**28,494,292**	—	**29,027,944**
—	**62,149,632**	—	**57,816,097**	—	**58,939,064**
—		94,812		93,498	
178,306		144,233		43,970	
226,458		233,143		238,777	
404,764		472,188		376,245	
12,311		—		—	
—		—		—	
—	**392,453**	—	**472,188**	—	**376,245**
	62,542,085		**58,288,285**		**59,315,309**
—	—	—	1,705,022	—	**5,359,211**
Rx.	**62,542,085**	Rx.	**59,993,307**	Rx	**64,674,520**

PART II.

EXPENDITURE.

PART II.—EXPENDITURE.

CHARGES.	1887–88.		1888–89.	
I. DEBT SERVICES—Net Expenditure:	Rx.	Rx.	Rx.	Rx.
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	5,054,762		4,274,853	
2. INTEREST ON OTHER OBLIGATIONS	386,992		437,406	
	5,441,754		4,712,259	
Deduct,—Receipts	*746,555*		*841,822*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**4,695,199**	—	**3,870,437**
(For Details, *see* Appendix III.)				
II. MILITARY SERVICES — Net Expenditure:				
1. ARMY	19,357,119		19,239,478	
2. BUILDINGS AND ROADS: Military Works	1,191,647		1,065,662	
3. SPECIAL DEFENCE WORKS	456,017		789,595	
TOTAL	—	**21,004,783**	—	**21,094,735**
(For Details, *see* Appendix IV.)				
III. COLLECTION OF REVENUE:				
1. LAND REVENUE	3,486,685		3,513,957	
2. FOREST	719,794		792,000	
3. SALT	410,704		412,979	
4. STAMPS	163,414		154,172	
5. EXCISE	127,078		137,941	
6. PROVINCIAL RATES	62,138		59,383	
7. CUSTOMS	134,891		133,897	
8. ASSESSED TAXES	28,679		27,128	
9. REGISTRATION	187,260		193,681	
TOTAL	—	**5,320,643**	—	**5,425,138**
IV. COMMERCIAL SERVICES: *Net Expenditure:*				
1. POST OFFICE	161,005		60,912	
2. TELEGRAPH	22,741		—	
3. RAILWAYS	2,122,386		2,233,392	
4. IRRIGATION	747,372		722,246	
TOTAL	3,053,504		3,016,550	
Deduct,—Net Receipts:				
POST OFFICE	—		—	
TELEGRAPH	—		*38,056*	
TOTAL	—		*38,056*	
TOTAL NET CHARGE FOR COMMERCIAL SERVICES	—	**3,053,504**	—	**2,978,494**
(For Details, *see* Appendix V.)				
Carried forward to page 12 - Rx.	—	**34,074,129**	—	**33,368,804**

PART II.—EXPENDITURE.

1889–90.		1890–91.		1891–92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3,804,957		3,743,964		3,839,800	
436,006		451,340		475,376	
4,240,963		4,195,304		4,315,176	
873,201		*931,050*		*879,443*	
—	**3,367,762**	—	**3,264,254**	—	**3,435,733**
19,733,107		19,904,433		21,500,197	
1,094,944		1,176,631		1,164,724	
689,481		491,837		604,848	
—	**21,517,532**	—	**21,572,901**	—	**23,269,769**
3,624,194		3,676,596		3,835,126	
780,035		784,113		843,926	
412,766		429,013		459,034	
134,373		130,019		138,447	
156,739		175,053		190,097	
55,075		54,040		58,703	
135,021		134,652		136,363	
27,681		29,246		29,577	
193,237		196,731		207,863	
—	**5,519,121**	—	**5,609,463**	—	**5,899,136**
75,372		—		47,004	
—		—		—	
1,852,601		687,291		315,864	
661,629		569,550		672,979	
2,589,602		1,256,841		1,035,847	
—		*5,759*		—	
35,510		*17,054*		*80,615*	
35,510		*22,813*		*80,615*	
—	**2,554,092**	—	**1,234,028**	—	**955,232**
—	**32,958,507**	—	**31,680,646**	—	**33,559,870**

(*Continued on p.* 14.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1887-88.		1888-89.	
	Rx.	Rx.	Rx.	Rx.
Brought forward - - -	—	**34,074,129**	—	**33,368,804**
V. CIVIL SERVICES—Net Expenditure:				
1. CIVIL DEPARTMENTS - - -	11,410,622		11,505,582	
(For Details, *see* Appendix VI.)				
2. MISCELLANEOUS CIVIL CHARGES -	3,984,211		4,042,346	
(For Details, *see* Appendix VII.)				
3. FAMINE RELIEF AND INSURANCE -	91,408		78,336	
For Details, *see* Appendix VIII.)				
4. CONSTRUCTION OF RAILWAYS (charged against Revenue, in addition to that under Famine Insurance) - -	80,945		22,401	
5. BUILDINGS AND ROADS: Civil Works	3,667,064		3,640,317	
(For Details, *see* Appendix IX.)	19,234,250		19,288,982	
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—		—	
Add,—Increase of Provincial Balances by unspent Grants -	370,591		285,118	
TOTAL - - -	—	**19,604,841**	—	**19,574,100**
		53,678,970		**52,942,904**
EXCESS OF INCOME OVER EXPENDITURE - - - - - - - -	—	—		37,018
		53,678,970		**52,979,922**

PART II.—EXPENDITURE—*continued.*

1889–90.		1890–91.		1891–92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	**32,958,507**	—	**31,680,646**	—	**33,559,870**
11,679,034		11,774,192		12,197,685	
4,087,014		3,954,268		4,316,390	
600,000		600,000		1,268,319	
4,974		*—4,812**		163,233	
3,666,847		3,904,987		4,416,904	
20,037,869		20,228,635		22,362,531	
—		*198,627*		*240,924*	
548,996		—		—	
—	**20,586,865**	—	**20,030,008**	—	**22,121,607**
	53,545,372		**51,710,654**		**55,681,477**
—	2,612,033	—	3,688,171	—	467,535
	56,157,405		**55,398,825**		**56,149,012**

* Refund of past expenditure.

 (*Continued on p.* 16.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1892-93.		1893-94.		1894-95.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I. DEBT SERVICES—Net Expenditure:						
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	3,857,482		3,895,056		4,647,557	
2. INTEREST ON OTHER OBLIGATIONS	516,781		551,313		476,460	
	4,374,263		4,446,369		5,124,017	
Deduct,—Receipts	*869,727*		*875,487*		*815,062*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**3,504,536**	—	**3,570,882**	—	**4,308,955**
(For Details, *see* Appendix III.)						
II. MILITARY SERVICES—Net Expenditure:						
1. ARMY	22,554,791		22,403,371		23,085,894	
2. BUILDINGS AND ROADS: Military Works	1,151,525		1,134,714		948,297	
3. SPECIAL DEFENCE WORKS	458,060		324,974		217,867	
TOTAL	—	**24,164,376**	—	**23,863,059**	—	**24,252,058**
(For Details, *see* Appendix IV.)						
III. COLLECTION OF REVENUE:						
1. LAND REVENUE	3,936,345		4,021,613		4,048,132	
2. FOREST	865,225		906,407		913,449	
3. SALT	458,707		474,405		498,415	
4. STAMPS	141,264		156,562		175,839	
5. EXCISE	193,013		193,375		192,809	
6. PROVINCIAL RATES	55,659		53,809		56,438	
7. CUSTOMS	140,634		143,736		174,547	
8. ASSESSED TAXES	30,171		31,060		29,771	
9. REGISTRATION	213,116		223,723		229,631	
TOTAL	—	**6,034,134**	—	**6,204,690**	—	**6,319,031**
IV. COMMERCIAL SERVICES:						
Net Expenditure:						
1. POST OFFICE	29,670		—		—	
2. TELEGRAPH	—		—		—	
3. RAILWAYS	1,847,052		1,535,503		2,348,489	
4. IRRIGATION	521,577		566,158		613,965	
TOTAL	2,398,299		2,101,661		2,962,454	
Deduct,—Net Receipts:						
POST OFFICE	—		*3,806*		*25,534*	
TELEGRAPH	*62,670*		*56,963*		*170,749*	
IRRIGATION	—		—		—	
TOTAL	*62,670*		*60,769*		*196,283*	
TOTAL NET CHARGE FOR COMMERCIAL SERVICES	—	**2,335,629**	—	**2,040,892**	—	**2,766,171**
(For Details, *see* Appendix V.)						
Carried forward to page 16 - Rx.	—	**36,038,675**	—	**35,679,523**	—	**37,646,215**

PART II.—EXPENDITURE—*continued.*

1895–96.		1896–97.		1897–98.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3,438,076		2,995,742		2,957,024	
606,723		458,211		515,236	
4,044,799		3,453,953		3,472,260	
825,052		*1,082,555*		*872,241*	
—	**3,219,747**	—	**2,371,398**	—	**2,600,019**
24,420,146		23,302,008		26,114,910	
1,156,239		1,095,738		1,115,824	
101,349		94,610		23,708	
—	**25,677,734**	—	**24,492,356**	—	**27,254,442**
4,097,117		4,109,603		4,187,601	
911,161		993,955		1,001,689	
521,044		523,352		473,747	
171,694		164,781		154,027	
207,957		212,855		240,463	
52,675		54,301		52,530	
202,948		203,386		211,379	
29,868		30,323		32,278	
233,084		240,824		247,890	
—	**6,427,548**	—	**6,533,380**	—	**6,601,604**
—		—		—	
—		—		—	
1,620,268		2,659 981		1,432,616	
676,358		100,370		—	
2,296,626		2,760,351		1,432,616	
69,697		*80,363*		*149,689*	
188,087		*124,765*		*257,836*	
—		—		*425,779*	
257,784		*205,128*		*833,304*	
—	**2,038,842**	—	**2,555,223**	—	**599,312**
—	**37,363,871**	—	**35,952,357**	—	**37,055,377**

PART II.—EXPENDITURE—*continued.*

CHARGES.	1892–93.		1893–94.		1894–95.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward - - -	—	**36,038,675**	—	**35,679,523**	—	**37,646,215**
V. CIVIL SERVICES—Net Expenditure:						
1. CIVIL DEPARTMENTS - - -	12,652,036		13,006,538		13,206,249	
(For Details, *see* Appendix VI.)						
2. MISCELLANEOUS CIVIL CHARGES -	4,861,419		4,910,867		5,326,311	
(For Details, *see* Appendix VII.)						
3. FAMINE RELIEF AND INSURANCE -	1,116,103		1,117,801		610,235	
(For Details, *see* Appendix VIII.)						
4. CONSTRUCTION OF RAILWAYS (charged against Revenue, in addition to that under Famine Insurance) -	339,487		73,903		19,609	
5. BUILDINGS AND ROADS: Civil Works	4,041,767		4,001,784		3,712,027	
(For Details, *see* Appendix IX.)	23,010,812		23,110,893		22,874,431	
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	*177,359*		*311,291*		*560,860*	
Add,—Increase of Provincial Balances by unspent Grants -	—		—		—	
TOTAL - - -	—	**22,833,453**	—	**22,799,602**	—	**22,313,571**
		58,872,128		**58,479,125**		**59,959,786**
EXCESS OF INCOME OVER EXPENDITURE - - - - - - - - -	—	—	—	—	—	693,110
		58,872,128		**58,479,125**		**60,652,896**

PART II.—EXPENDITURE—*continued.*

1895–96.		1896–97.		1897–98.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	**37,363,871**	—	**35,952,357**	—	**37,055,377**
13,488,338		13,766,628		14,016,036	
5,242,182		5,167,511		5,058,579	
586,485		2,126,355		5,363,125	
7,661		12,750		3,792	
3,940,441		3,991,343		3,635,289	
23,265,107		25,064,587		28,076,821	
—		*1,023,637*		*457,678*	
379,109		—		—	
—	**23,644,216**	—	**24,040,950**	—	**27,619,143**
	61,008,087		**59,993,307**		**64,674,520**
—	1,533,998	—	—	—	—
	62,542,085		**59,993,307**		**64,674,520**

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APPENDIX I.

PRINCIPAL HEADS OF REVENUE.	1887-88.		1888-89.	
I. LAND REVENUE, &c.:	Rx.	Rx.	Rx.	Rx.
LAND REVENUE:—RECEIPTS	23,189,292		23,016,404	
Deduct,—				
Assignments	*978,014*		*986,738*	
Refunds	*47,997*		*46,147*	
Total	*1,026,011*		*1,032,885*	
NET RECEIPTS	—	22,163,281	—	21,983,519
FOREST:—RECEIPTS	1,124,125		1,349,047	
Deduct,—				
Refunds	*2,451*		*1,863*	
NET RECEIPTS	—	1,121,674	—	1,347,184
TRIBUTES FROM NATIVE STATES	743,597		745,233	
Deduct,—				
Assignments	*42,887*		*45,403*	
Refunds	—		—	
Total	*42,887*		*45,403*	
NET RECEIPTS	—	700,710	—	699,830
TOTAL RECEIPTS FROM LAND REVENUE, &c.	25,057,014		25,110,684	
DEDUCT,—				
ASSIGNMENTS	*1,020,901*		*1,032,141*	
REFUNDS	*50,448*		*48,010*	
TOTAL	*1,071,349*		*1,080,151*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 4 and 5)	—	**23,985,665**	—	**24,030,533**
II OPIUM:				
RECEIPTS	8,515,462		8,562,319	
DEDUCT,—				
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*2,424,575*		*2,597,905*	
ASSIGNMENTS AND COMPENSATIONS	*1,676*		*1,669*	
REFUNDS	*129*		*49*	
TOTAL	*2,426,380*		*2,599,623*	
NET RECEIPTS (shown on pages 4 and 5)	—	**6,089,082**	—	**5,962,696**
III. TAXATION:				
SALT:—RECEIPTS	6,670,728		7,675,634	
Deduct,—				
Assignments and Compensations	*402,667*		*401,294*	
Refunds	*34,461*		*45,337*	
Total	*437,128*		*446,631*	
NET RECEIPTS	—	6,233,600	—	7,229,003
STAMPS:—RECEIPTS	3,876,298		3,927,088	
Deduct,—				
Refund	*44,302*		*43,761*	
NET RECEIPTS	—	3,831,996	—	3,883,327
Carried forward to page 22	Rx.	10,065,596	—	11,112,330

APPENDIX I.

1889-90.		1890-91.		1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
23,981,399		24,045,209		23,965,774	
993,169		*987,948*		*1,009,999*	
55,015		*49,982*		*64,490*	
1,048,184		*1,037,930*		*1,074,489*	
—	22,933,215	—	23,007,279	—	22,891,285
1,486,303		1,448,002		1,490,582	
2,915		*5,309*		*5,657*	
—	1,483,388	—	1,442,698	—	1,484,925
777,707		760,421		775,961	
43,931		*43,407*		*51,591*	
—		—		—	
43,931		*43,407*		*51,591*	
—	733,776	—	717,014	—	724,370
26,245,409		26,253,632		26,232,317	
1,037,100		*1,031,355*		*1,061,590*	
57,930		*55,291*		*70,147*	
1,095,030		*1,086,646*		*1,131,737*	
—	**25,150,379**	—	**25,166,986**	—	**25,100,580**
8,583,056		7,879,182		8,012,380	
1,605,107		*2,180,797*		*1,861,813*	
31,349		*4,762*		*4,740*	
66		*1*		*12*	
1,636,522		*2,185,560*		*1,866,565*	
—	**6,946,534**	—	**5,693,622**	—	**6,145,815**
8,187,739		8,523,368		8,636,182	
411,220		*415,033*		*415,174*	
35,812		*35,660*		*38,112*	
447,032		*450,693*		*453,286*	
—	7,740,707	—	8,072,675	—	8,182,896
4,087,908		4,068,969		4,262,156	
47,444		*46,471*		*47,198*	
—	4,040,464	—	4,022,498	—	4,214,958
—	11,781,171	—	12,095,173	—	12,397,854

(*Continued on p. 24.*)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1887-88.		1888-89.	
III. TAXATION—*continued.*	Rx.	Rx.	Rx.	Rx.
Brought forward - - -	—	10,065,596	—	11,112,330
EXCISE:—RECEIPTS - - -	4,534,655		4,705,346	
Deduct,—				
Assignments and Compensations -	*29,011*		*36,476*	
Refunds - - - - - -	*33,553*		*26,406*	
Total - - - - - - -	*62,564*		*62,882*	
NET RECEIPTS - - - Rx.	—	4,472,091	—	4,642,464
PROVINCIAL RATES:—RECEIPTS -	3,035,323		3,054,254	
Deduct,—				
Refunds - - - - - -	*7,970*		*16,880*	
NET RECEIPTS - - - Rx.	—	3,027,353	—	3,037,374
CUSTOMS:—RECEIPTS - - -	1,348,837		1,332,784	
Deduct,—				
Assignments and Compensations -	*14,708*		*14,655*	
Refunds and Drawbacks - -	*32,076*		*30,923*	
Total - - - - - - -	*46,784*		*45,578*	
NET RECEIPTS - - - Rx.	—	1,302,053	—	1,287,206
ASSESSED TAXES:—RECEIPTS -	1,431,436		1,520,940	
Deduct,—				
Refunds - - - - - -	*19,949*		*16,298*	
NET RECEIPTS - - - Rx.	—	1,411,487	—	1,504,642
REGISTRATION:—RECEIPTS - -	311,253		331,712	
Deduct,—				
Refunds - - - - - -	*1,094*		*954*	
NET RECEIPTS - - - Rx.	—	310,159	—	330,758
TOTAL RECEIPTS FROM TAXATION - - - - -	21,208,530		22,547,758	
DEDUCT,—				
ASSIGNMENTS AND COMPENSATIONS - - - -	*446,386*		*452,425*	
REFUNDS AND DRAWBACKS - - - - -	*173,405*		*180,559*	
TOTAL - - - - - -	*619,791*		*632,984*	
NET RECEIPTS (shown on pages 4 and 5) - - Rx.	—	**20,588,739**	—	**21,914,774**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE - - - - -	54,781,006		56,220,761	
DEDUCT,—				
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM -	*2,424,575*		*2,597,905*	
ASSIGNMENTS AND COMPENSATIONS - - - -	*1,468,963*		*1,486,235*	
REFUNDS AND DRAWBACKS - - - - -	*223,982*		*228,618*	
TOTAL - - - - - -	*4,117,520*		*4,312,758*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 4 and 5) - - - - -	—	**50,663,486**	—	**51,908,003**

APPENDIX I.—*continued.*

1889-90.		1890-91.		1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	11,781,171	—	12,095,173	—	12,397,854
4,891,894		4,947,780		5,117,264	
38,017		*38,098*		*35,380*	
30,191		*30,450*		*30,355*	
68,208		*68,548*		*65,735*	
—	4,823,686	—	4,879,232	—	5,051,529
3,410,055		3,491,240		3,502,837	
6,622		*4,257*		*5,463*	
—	3,403,433	—	3,486,983	—	3,497,374
1,506,686		1,743,218		1,701,288	
26,762		*20,844*		*14,976*	
48,455		*46,178*		*46,977*	
75,217		*67,022*		*61,953*	
—	1,431,469	—	1,676,196	—	1,639,335
1,595,274		1,617,396		1,652,823	
13,609		*16,525*		*14,726*	
—	1,581,665	—	1,600,871	—	1,638,097
353,792		365,449		399,802	
846		*830*		*1,363*	
—	352,946	—	364,619	—	398,439
24,033,348		24,757,420		25,272,352	
475,999		*473,975*		*465,530*	
182,979		*180,371*		*184,194*	
658,978		*654,346*		*649,724*	
—	**23,374,370**	—	**24,103,074**	—	**24,622,628**
58,861,813		58,890,234		59,517,049	
1,605,107		*2,180,797*		*1,861,813*	
1,544,448		*1,510,092*		*1,531,860*	
240,975		*235,663*		*254,353*	
3,390,530		*3,926,552*		*3,648,026*	
—	**55,471,283**	—	**54,963,682**	—	**55,869,023**

(Continued on p. 26.)

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1892-93.		1893-94.		1894-95.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I. LAND REVENUE, &c.:						
LAND REVENUE:—RECEIPTS	24,905,328		25,589,609		25,408,272	
Deduct,—						
Assignments	*1,074,097*		*1,055,590*		*1,054,924*	
Refunds	*55,000*		*51,614*		*49,886*	
Total	*1,129,097*		*1,107,204*		*1,104,810*	
NET RECEIPTS	—	23,776,231	—	24,482,405	—	24,303,462
FOREST:—RECEIPTS	1,591,332		1,723,022		1,631,548	
Deduct,—						
Refunds	*2,485*		*4,338*		*8,304*	
NET RECEIPTS	—	1,588,847	—	1,718,684	—	1,623,244
TRIBUTES FROM NATIVE STATES	790,112		774,337		780,070	
Deduct,—						
Assignments	*53,801*		*47,119*		*35,719*	
Refunds	—		*500*		*880*	
Total	*53,801*		*47,619*		*36,599*	
NET RECEIPTS	—	736,311	—	726,718	—	743,471
TOTAL RECEIPTS FROM LAND REVENUE, &c.	27,286,772		28,086,968		27,819,890	
DEDUCT,—						
ASSIGNMENTS	*1,127,898*		*1,102,709*		*1,090,643*	
REFUNDS	*57,485*		*56,452*		*59,070*	
TOTAL	*1,185,383*		*1,159,161*		*1,149,713*	
NET RECEIPTS FROM LAND REVENUE, &c. (shown on pages 6 and 7)	—	**26,101,389**	—	**26,927,807**	—	**26,670,177**
II. OPIUM:						
RECEIPTS	7,993,180		6,627,571		7,323,757	
DEDUCT,—						
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE	*1,602,496*		*1,876,607*		*1,616,105*	
ASSIGNMENTS AND COMPENSATIONS	*9,633*		*4,912*		*5,092*	
REFUNDS	*135*		*3*		*2*	
TOTAL	*1,612,264*		*1,881,522*		*1,621,199*	
NET RECEIPTS (shown on pages 6 and 7)	—	**6,380,916**	—	**4,746,049**	—	**5,702,558**
III. TAXATION:						
SALT:—RECEIPTS	8,656,104		8,228,876		8,665,749	
Deduct—						
Assignments and Compensations	*355,877*		*367,296*		*336,981*	
Refunds	*29,986*		*32,266*		*36,839*	
Total	*385,863*		*399,562*		*373,820*	
NET RECEIPTS	—	8,270,241	—	7,829,314	—	8,291,929
STAMPS:—RECEIPTS	4,448,540		4,509,351		4,625,680	
Deduct,—						
Refunds	*53,744*		*52,446*		*57,196*	
NET RECEIPTS	—	4,394,796	—	4,456,905	—	4,568,484
Carried forward to page 26	Rx.	12,665,037		12,286,219		12,860,413

APPENDIX I.—*continued.*

1895-96.		1896-97.		1897-98.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
26,200,955		23,974,489		25,683,642	
1,086,429		*1,102,853*		*1,078,011*	
50,246		*56,951*		*57,357*	
1,136,675		*1,159,804*		*1,135,368*	
—	25,064,280	—	22,814,685	—	24,548,274
1,660,504		1,733,869		1,739,514	
3,857		*6,106*		*4,487*	
—	1,656,647	—	1,727,763	—	1,735,027
792,301		901,753		884,029	
40,847		*38,020*		*39,455*	
—		—		*400*	
40,847		*38,020*		*39,855*	
—	751,454	—	863,733	—	844,174
28,653,760		26,610,111		28,307,185	
1,127,276		*1,140,873*		*1,117,466*	
54,103		*63,057*		*62,244*	
1,181,379		*1,203,930*		*1,179,710*	
—	27,472,381	—	25,406,181	—	27,127,475
7,123,922		6,409,238		5,179,772	
2,068,941		*2,486,692*		*2,389,117*	
5,077		*5,082*		*5,099*	
10		*1,840*		*1,911*	
2,074,028		*2,493,614*		*2,396,127*	
—	5,049,894	—	3,915,624	—	2,783,645
8,861,845		8,421,705		8,594,225	
358,181		*354,422*		*356,286*	
36,171		*31,740*		*28,701*	
394,352		*386,162*		*384,987*	
—	8,467,493	—	8,035,543	—	8,209,238
4,727,055		4,777,742		4,837,043	
50,968		*56,653*		*53,166*	
—	4,676,087	—	4,721,089	—	4,783,877
	13,143,580		12,756,632		12,993,115

APPENDIX I.—*continued.*

PRINCIPAL HEADS OF REVENUE.	1892-93.		1893-94.		1894-95.	
III. TAXATION—*continued.*	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	—	12,665,037	—	12,286,219	—	12,860,413
EXCISE:—RECEIPTS	5,242,443		5,388,573		5,527,676	
Deduct,—						
Assignments and Compensations	*41,813*		*38,304*		*56,197*	
Refunds	*32,240*		*35,396*		*27,273*	
Total	*74,053*		*73,700*		*83,470*	
NET RECEIPTS Rx.	—	5,168,390	—	5,314,873	—	5,444,206
PROVINCIAL RATES:—RECEIPTS	3,706,498		3,514,571		3,541,154	
Deduct,—						
Refunds	*7,849*		*11,467*		*5,531*	
NET RECEIPTS Rx.	—	3,698,649	—	3,503,104	—	3,535,623
CUSTOMS:—RECEIPTS	1,617,633		1,682,373		3,854,955	
Deduct,—						
Assignments and Compensations	*32,555*		*15,039*		*17,437*	
Refunds and Drawbacks	*58,836*		*45,313*		*80,085*	
Total	*91,391*		*60,352*		*97,522*	
NET RECEIPTS Rx.	—	1,526,242	—	1,622,021	—	3,757,433
ASSESSED TAXES:—RECEIPTS	1,686,141		1,739,171		1,808,060	
Deduct,—						
Refunds	*15,615*		*21,544*		*13,352*	
NET RECEIPTS Rx.	—	1,670,526	—	1,717,627	—	1,794,708
REGISTRATION:—RECEIPTS	430,064		416,146		418,200	
Deduct,—						
Refunds	*1,398*		*1,133*		*1,207*	
NET RECEIPTS Rx.	—	428,666	—	415,013	—	416,993
TOTAL RECEIPTS FROM TAXATION	25,787,423		25,479,061		28,441,474	
DEDUCT,—						
ASSIGNMENTS AND COMPENSATIONS	*430,245*		*420,639*		*410,615*	
REFUNDS AND DRAWBACKS	*199,668*		*199,565*		*221,483*	
TOTAL	*629,913*		*620,204*		*632,098*	
NET RECEIPTS (shown on pages 6 and 7) Rx.	—	**25,157,510**	—	**24,858,857**	—	**27,809,376**
TOTAL RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE	61,067,375		60,193,600		63,585,121	
DEDUCT,—						
CHARGES IN RESPECT OF CULTIVATION AND MANUFACTURE OF OPIUM	*1,602,496*		*1,876,607*		*1,616,105*	
ASSIGNMENTS AND COMPENSATIONS	*1,567,776*		*1,538,260*		*1,506,350*	
REFUNDS AND DRAWBACKS	*257,288*		*256,020*		*280,555*	
TOTAL	*3,427,560*		*3,660,887*		*3,403,010*	
NET RECEIPTS UNDER PRINCIPAL HEADS OF REVENUE (shown on pages 6 and 7)	—	**57,639,815**	—	**56,532,713**	—	**60,182,111**

APPENDIX I.—*continued.*

1895-96.		1896-97.		1897-98.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	13,143,580	—	12,756,632	—	12,993,115
5,722,417		5,614,200		5,489,454	
46,647		*45,912*		*44,357*	
22,847		*31,687*		*31,013*	
69,494		*77,599*		*75,370*	
—	5,652,923	—	5,536,601	—	5,414,084
3,707,005		3,536,855		3,723,290	
10,525		*9,603*		*5,730*	
—	3,696,480	—	3,527,252	—	3,717,560
5,017,278		4,491,477		4,641,295	
17,538		*15,790*		*18,540*	
111,357		*119,303*		*86,222*	
128,895		*135,093*		*104,762*	
—	4,888,383	—	4,356,384	—	4,536,533
1,835,189		1,872,809		1,895,465	
12,771		*12,461*		*14,232*	
—	1,822,418	—	1,860,348	—	1,881,233
424,870		458,271		486,544	
1,297		*1,196*		*1,125*	
—	423,573	—	457,075	—	485,419
30,295,659		29,173,059		29,667,316	
422,366		*416,124*		*419,183*	
245,936		*262,643*		*220,189*	
668,302		*678,767*		*639,372*	
—	**29,627,357**	—	**28,494,292**	—	**29,027,944**
66,073,341		62,192,408		63,154,273	
2,068,941		*2,486,692*		*2,389,117*	
1,554,719		*1,562,079*		*1,541,748*	
300,049		*327,540*		*284,344*	
3,923,709		*4,376,311*		*4,215,209*	
—	**62,149,632**	—	**57,816,097**	—	**58,939,064**

APPENDIX II.

MISCELLANEOUS RECEIPTS. **	1887-88.		1888-89.	
1. MINT:	Rx.	Rx.	Rx.	Rx.
Receipts	251,464		221,138	
Charges	94,001		99,967	
NET RECEIPTS	—	157,463	—	121,171
2. GAIN by EXCHANGE (or *Charge for Exchange*),— on REMITTANCE Transactions	—	744,471	—	951,453
3. MISCELLANEOUS:				
Receipts	377,610		382,401	
Charges	292,892		383,106	
NET RECEIPTS (or *Charges*, —)	—	84,718	—	— *705*
TOTAL NET RECEIPTS (shown on pages 4 and 5)	—	**986,652**	—	**1,071,919**

APPENDIX III.

DEBT SERVICES.		1887-88.		1888-89.	
1. INTEREST on DEBT in INDIA	Rx.	3,850,769		4,107,403	
Amounts chargeable to Railways	„	2,557,786		2,692,498	
Amounts chargeable to Irrigation	„	1,017,542		1,040,717	
	„	3,575,328		3,733,215	
REMAINDER CHARGEABLE on ORDINARY DEBT in INDIA	„	—	275,441	—	374,188
INTEREST on DEBT in ENGLAND	£.	3,917,302		3,293,868	
Amount chargeable to Railways	„	552,080		631,812	
REMAINDER CHARGEABLE on ORDINARY DEBT in ENGLAND	„	—	3,365,222	—	2,662,056
Exchange	Rx.	—	1,414,099	—	1,238,609
TOTAL	„	—	5,054,762	—	4,274,853
2. INTEREST on other Obligations	„	—	386,992	—	437,406
			5,441,754		4,712,259
Deduct,—Receipts in India*	„	*652,853*		*643,310*	
„ „ *England*	£.	*65,978*		*135,477*	
Exchange	Rx.	*27,724*		*63,035*	
			746,555		*841,822*
TOTAL NET CHARGES (shown on pages 10 and 11)	Rx.	—	**4,695,199**	—	**3,870,437**

* The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are from the temporary loan of surplus cash balances on securities.

APPENDIX II.

1889-90.		1890-91.		1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
269,512		354,152		210,046	
120,530		121,888		97,109	
—	148,982	—	232,264	—	112,937
—	386,744	—	78,198	—	31,529
432,531		398,904		420,830	
282,135		274,223		285,307	
—	150,396	—	124,681	—	135,523
—	**686,122**	—	**435,143**	—	**279,989**

(*Continued on p. 30.*)

APPENDIX III.

1889-90.		1890-91.		1891-92.	
4,149,775		4,368,045		4,168,622	
2,764,468		2,876,517		3,004,576	
1,060,683		1,081,439		1,109,678	
3,825,151		3,957,956		4,114,254	
—	324,624	—	410,089	—	54,368
3,316,324		3,500,999		3,803,159	
914,022		988,187		1,163,871	
—	2,402,302	—	2,512,812	—	2,639,288
—	1,078,031	—	821,063	—	1,146,144
—	3,804,957	—	3,743,964	—	3,839,800
—	436,006	—	451,340	—	475,376
	4,240,963		4,195,304		4,315,176
676,703		*710,552*		*795,588*	
135,633		*166,194*		*58,466*	
60,865		*54,304*		*25,389*	
	873,201		*931,050*		*879,443*
—	**3,367,762**	—	**3,264,254**	—	**3,435,733**

(*Continued on p. 30.*)

APPENDIX II.—*continued.*

MISCELLANEOUS RECEIPTS.	1892-93.		1893-94.		1894-95.	
1. MINT:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts	310,335		227,355		35,106	
Charges	112,007		91,080		51,946	
NET RECEIPTS	—	198,328	—	136,275	—	*— 16,840*
2. GAIN by EXCHANGE on REMITTANCE Transactions	—	19,686	—	106,920	—	227,675
3. MISCELLANEOUS:						
Receipts	413,962		430,050		531,773	
Charges	233,075		273,831		271,823	
NET RECEIPTS	—	180,887	—	156,219	—	259,950
TOTAL NET RECEIPTS (shown on pages 6 and 7)	—	**398,901**		**399,414**	—	**470,785**

APPENDIX III.—*continued.*

DEBT SERVICES.	1892-93.		1893-94.		1894-95.	
1. INTEREST on DEBT in INDIA - Rx.	4,267,841		4,273,814		4,573,871	
Amounts chargeable to Railways "	3,169,522		3,346,574		3,517,197	
Amounts chargeable to Irrigation "	1,138,386		1,165,558		1,194,115	
"	4,307,908		4,512,132		4,711,312	
REMAINDER CHARGEABLE on ORDINARY DEBT in INDIA "	—	*— 40,067**	—	*— 238,318**	—	*— 137,441**
INTEREST on DEBT in ENGLAND - £.	3,655,687		3,719,691		3,814,017	
Amount chargeable to Railways "	1,222,191		1,214,411		1,202,096	
REMAINDER CHARGEABLE on ORDINARY DEBT in ENGLAND "	—	2,433,496	—	2,505,280	—	2,611,921
Exchange - Rx.	—	1,464,053	—	1,628,094	—	2,173,077
TOTAL "	—	3,857,482	—	3,895,056	—	4,647,557
2. Interest on other Obligations "	—	516,781	—	551,313	—	476,460
		4,374,263		4,446,369		5,124,017
Deduct,—Receipts† in India "	*830,418*		*858,921*		*808,121*	
" *England* "	*24,543*		*10,041*		*3,739*	
" " *Exchange* "	*14,766*	*869,727*	*6,525*	*875,487*	*3,152*	*815,062*
TOTAL NET CHARGES (shown on pages 14 and 15) "	—	**3,504,536**	—	**3,570,882**	—	**4,308,955**

* Excess of amount charged under Railway Revenue Account and Irrigation over total interest paid in India.

† The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are from the temporary loan of surplus cash balances on securities.

APPENDIX II.—*continued.*

1895-96.		1896-97.		1897-98.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
40,918		156,635		182,055	
53,229		61,823		88,557	
—	*— 12,311*	—	94,812	—	93,498
—	178,306	—	144,233	—	43,970
458,485		477,973		473,736	
232,027		244,830		234,959	
—	226,458	—	233,143	—	238,777
—	**392,453**	—	**472,188**	—	**376,245**

APPENDIX III.—*continued.*

1895-96.		1896-97.		1897-98.	
3,731,433		3,753,460		3,819,724	
3,686,287		3,873,401		4,079,009	
1,222,409		1,253,479		1,284,249	
4,908,696		5,126,880		5,363,258	
—	*— 1,177,263**	—	*— 1,973,420**	—	*— 1,543,534**
3,821,599		3,825,177		4,069,144	
1,198,904		1,194,473		1,189,929	
—	2,622,695	—	2,630,704	—	2,879,215
—	1,992,644	—	1,738,458	—	1,621,343
—	3,438,076	—	2,995,742	—	2,957,024
—	606,723	—	458,211	—	515,236
	4,044,799		3,453,953		3,472,260
801,367		*912,766*		*840,681*	
13,516		*102,231*		*20,190*	
10,269	*825,052*	*67,558*	*1,082,555*	*11,370*	*872,241*
—	**3,219,747**	—	**2,371,398**	—	**2,600,019**

* Excess of amount charged under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IV.

MILITARY SERVICES.		1887-88.		1888-89.	
1. ARMY:					
Effective Charges:			Rx.		Rx.
In India - - - - -	Rx.	14,243,976		13,932,872	
In England - - - - -	£.	1,843,046		1,756,958	
Exchange - - - - -	Rx.	774,466		817,482	
	,,	16,861,488		16,507,312	
Deduct,—Receipts - -	,,	*983,223*		*989,183*	
			15,878,265		15,518,129
Non-Effective Charges:					
In India - - - - -	,,	860,932		879,719	
In England - - - - -	£.	1,897,969		1,989,247	
Exchange - - - - -	Rx.	797,545		925,563	
	,,	3,556,446		3,794,529	
Deduct,—Receipts - -	,,	*77,592*		*73,180*	
			3,478,854		3,721,349
TOTAL NET ARMY CHARGES	,,	—	19,357,119	—	19,239,478
2. MILITARY WORKS - - -	,,	1,232,060		1,108,206	
Deduct,—Receipts - -	,,	*40,413*		*42,544*	
TOTAL NET CHARGES for MILITARY WORKS - -	,,	—	1,191,647	—	1,065,662
3. SPECIAL DEFENCE WORKS:					
In India - - - - -	,,	371,137		447,823	
In England - - - - -	£.	59,766		233,246	
Exchange - - - - -	Rx.	25,114		108,526	
TOTAL - - -	,,	—	456,017	—	789,595
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 10 and 11) - -	,,	—	**21,004,783**	—	**21,094,735**

APPENDIX IV.

1889–90.		1890–91.		1891–92.	
	Rx.		Rx.		Rx.
14,037,013		13,836,963		14,800,287	
1,904,003		2,344,493		2,410,443	
854,420		766,065		1,046,765	
16,795,436		16,947,521		18,257,495	
879,634	15,915,802	*721,181*	16,226,340	*704,202*	17,553,293
907,082		962,165		940,775	
2,053,700		2,095,632		2,149,070	
921,596		684,750		933,261	
3,882,378		3,742,547		4,023,106	
65,073	3,817,305	*64,454*	3,678,093	*76,202*	3,946,904
—	19,733,107	—	19,904,433	—	21,500,197
1,138,463		1,220,676		1,214,518	
43,519	1,094,944	*44,045*	1,176,631	*49,794*	1,164,724
400,436		252,398		304,710	
199,513		180,470		209,263	
89,532		58,969		90,875	
—	689,481	—	491,837	—	604,848
—	**21,517,532**	—	**21,572,901**	—	**23,269,769**

(*Continued on p.* 34.)

APPENDIX IV.—*continued.*

MILITARY SERVICES.	1892-93.		1893-94.		1894-95.	
		Rx.		Rx.		Rx.
1. ARMY:						
Effective Charges:						
In India - - - - - Rx.	14,657,935		15,026,170		15,342,550	
In England - - - - £.	2,500,499		2,167,670		1,982,628	
Exchange - - - Rx.	1,504,364		1,408,693		1,649,515	
„	18,662,798		18,602,533		18,974,693	
Deduct,—Receipts - „	*784,449*	17,878,349	*759,876*	17,842,657	*906,384*	18,068,309
Non-Effective Charges:						
In India - - - - - „	931,156		938,666		903,410	
In England - - - - £.	2,388,297		2,250,122		2,302,415	
Exchange - - - - Rx.	1,436,860		1,462,276		1,915,573	
„	4,756,313		4,651,064		5,121,398	
Deduct,—Receipts - - „	*79,871*	4,676,442	*90,350*	4,560,714	*103,813*	5,017,585
TOTAL NET ARMY CHARGES „		22,554,791	—	22,403,371		23,085,894
2. MILITARY WORKS - - - „	1,196,799		1,180,608		1,007,951	
Deduct,—Receipts - - „	*45,274*		*45,894*		*59,654*	
TOTAL NET CHARGES for MILITARY WORKS - - „	—	1,151,525	—	1,134 714	—	948,297
3. SPECIAL DEFENCE WORKS:						
In India - - - - - „	255,723		162,947		67,322	
In England - - - - £.	126,332		98,206		82,176	
Exchange - - - - Rx.	76,005		63,821		68,369	
TOTAL - - - - „		458,060		324,974	—	217,867
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 14 and 15) „		**24,164,376**		**23,863,059**	—	**24,252,058**

APPENDIX IV.—*continued.*

1895–96.		1896–97.		1897–98.	
	Rx.		Rx.		Rx
17,222,977		16,355,080		19,440,154	
1,819,267		1,842,283		1,829,382	
1,382,224		1,217,443		1,030,161	
20,424,468		19,414,806		22,299,697	
867,156	19,557,312	*838,379*	18,576,427	*770,786*	21,528,911
897,135		906,263		922,385	
2,316,527		2,368,852		2,414,845	
1,760,027		1,565,417		1,359,847	
4,973,689		4,840,532		4,697,077	
110,855	4,862,834	*114,951*	4,725,581	*111,078*	4,585,999
—	24,420,146	—	23,302,008	—	26,114,910
1,205,938		1,157,006		1,168,385	
49,699	1,156,239	*61,268*	1,095,738	*52,561*	1,115,824
21,716		21,753		— *4,020*	
45,252		43,868		17,739	
34,381		28,989		9,989	
—	101,349	—	94,610	—	23,708
—	**25,677,734**	—	**24,492,356**	—	**27,254,442**

APPENDIX V.

COMMERCIAL SERVICES.		1887-88.		1888-89.	
			Rx.		Rx.
1. POST OFFICE:					
Charges:					
In India	Rx.	1,211,962		1,217,689	
In England	£.	114,940		85,146	
Exchange	Rx.	48,299		39,617	
	„	1,375,201		1,342,452	
Deduct,—Receipts	„	*1,214,196*		*1,281,540*	
NET CHARGES (*or Receipts,—*)	„	—	161,005	—	60,912
2. TELEGRAPH:					
Charges:					
In India	„	605,322		560,011	
In England	£.	127,661		98,330	
Exchange	Rx.	53,644		45,751	
	„	786,627		704,092	
Deduct,—Receipts	„	*763,886*		*742,148*	
NET CHARGES (*or Receipts,—*)	„	—	22,741	—	*—38,056*
3. RAILWAYS:					
Receipts:					
State Railways:					
Gross Receipts	„	10,871,926		11,827,120	
Working Expenses	„	5,594,187		6,059,256	
Net Receipts	„	5,277,739		5,767,864	
Guaranteed Railways: Net Traffic Receipts	„	3,636,670		3,650,808	
Subsidised Companies: Repayment of Advances of Interest	„	24,764		42,768	
TOTAL	„	8,939,173		9,461,440	
Charges:					
State Railways:					
Interest and Annuities:					
In India	„	2,558,164		2,692,786	
In England	£.	2,704,472		2,954,852	
Exchange	Rx.	1,136,446		1,374,842	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.:					
In India	Rx.	739,652		621,211	
In England	£.	2,694,920		2,697,388	
Exchange	Rx.	1,132,431		1,255,048	
Subsidised Companies: Land, &c.	„	43,627		28,071	
Miscellaneous: Surveys and Central Establishments	„	51,847		70,634	
TOTAL	„	11,061,559		11,694,832	
TOTAL NET CHARGES	„	—	2,122,386	—	2,233,392
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	Rx.	950,961		1,061,802	
Working Expenses	„	677,607		721,676	
	„	273,354		340,126	
Portion of Land Revenue due to Irrigation	„	602,555		671,041	
	„	875,909		1,011,167	
Interest on Debt in India	„	1,017,542		1,040,717	
NET RECEIPTS FROM MAJOR WORKS	„	*—141,633**		*—29,550**	
Minor Works and Navigation:					
Charges	„	766,497		860,571	
Receipts	„	160,758		167,875	
NET CHARGES FOR MINOR WORKS	„	605,739		692,696	
TOTAL NET CHARGES	„	—	747,372		722,246
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 10 and 11)	„	—	**3,053,504**	—	**2,978,494**

* Net charge.

APPENDIX V.

1889–90.		1890–91.		1891–92.	
	Rx.		Rx.		Rx.
1,272,257		1,292,231		1,355,209	
72,036		78,774		96,321	
32,326		25,739		41,829	
1,376,619		1,396,744		1,493,359	
1,301,247		*1,402,503*		*1,446,355*	
—	75,372	—	*— 5,759*	—	47,004
580,124		602,318		611,937	
104,387		121,848		158,118	
46,844		39,814		68,665	
731,355		763,980		838,720	
766,865		*781,034*		*919,335*	
—	*—35,510*	—	*— 17,054*	—	*— 80,615*
13,387,864		13,703,224		16,411,934	
6,864,439		6,771,940		8,214,480	
6,523,425		6,931,284		8,197,454	
3,168,634		3,501,274		3,493,118	
49,103		31,480		32,994	
9,741,162		10,464,038		11,723,566	
2,766,518		2,876,517		3,012,015	
3,272,359		3,348,077		3,539,017	
1,468,468		1,093,987		1,536,862	
482,353		523,919		794,087	
2,337,058		2,354,130		2,114,159	
1,048,753		769,214		918,100	
69,130		36,288		33,130	
149,124		149,197		92,060	
11,593,763		11,151,329		12,039,430	
—	1,852,601	—	687,291	—	315,864
1,132,584		1,284,683		1,404,737	
727,558		758,413		761,445	
405,026		526,270		643,292	
689,766		708,996		673,189	
1,094,792		1,235,266		1,316,481	
1,060,683		1,081,439		1,109,678	
34,109		153,827		206,803	
864,466		902,276		1,073,896	
168,728		178,899		194,114	
695,738		723,377		879,782	
—	661,629	—	569,550	—	672,979
—	**2,554,092**	—	**•1,234,028**	—	**955,232**

(Continued on p. 38.)

APPENDIX V.—*continued.*

COMMERCIAL SERVICES.		1892-93.		1893-94.		1894-95.	
			Rx.		Rx.		Rx.
1. POST OFFICE:							
Charges:							
In India	Rx.	1,365,337		1,385,883		1,416,143	
In England	£.	95,658		103,993		103,788	
Exchange	Rx.	57,550		67,581		86,350	
	„	1,518,545		1,557,457		1,606,281	
Deduct,—Receipts	„	*1,488,875*		*1,561,263*		*1,631,815*	
NET CHARGES (*or Receipts,—*)	„	—	29,670	—	*— 3,806*	—	*— 25,534*
2. TELEGRAPH:							
Charges:							
In India	„	647,208		672,178		644,414	
In England	£.	142,271		139,378		89,266	
Exchange	Rx.	85,594		90,577		74,268	
	„	875,073		902,133		807,948	
Deduct,—Receipts	„	*937,743*		*959,096*		*978,697*	
NET *Receipts* (—)	„	—	*— 62,670*	—	*— 56,963*	—	*— 170,749*
3. RAILWAYS:							
Receipts:							
State Railways:							
Gross Receipts	„	15,814,807		16,879,107		18,152,155	
Working Expenses	„	7,944,868		8,263,975		8,791,031	
Net Receipts	„	7,869,939		8,615,132		9,361,124	
Guaranteed Railways: Net Traffic Receipts	„	3,244,413		3,383,812		3,050,311	
Subsidised Companies: Repayment of Advances of Interest	„	17,883		34,054		41,694	
TOTAL	„	11,132,235		12,032,998		12,453,129	
Charges:							
State Railways:							
Interest and Annuities:							
In India	„	3,180,215		3,358,968		3,532,222	
In England	£.	3,578,193		3,589,593		3,584,284	
Exchange	Rx.	2,152,731		2,332,751		2,982,068	
Guaranteed Railways: Interest, Surplus Profits, Land &c.:							
In India	Rx.	614,020		607,753		638,588	
In England	£.	2,145,297		2,154,720		2,154,714	
Exchange	Rx.	1,290,665		1,400,277		1,792,688	
Subsidised Companies: Land, &c.	„	29,026		21,000		16,694	
Miscellaneous: Surveys and Central Establishments	„	*—10,860†*		103,439		100,360	
TOTAL	„	12,979,287		13,568,501		14,801,618	
TOTAL NET CHARGES	„	—	1,847,052	—	1,535,503	—	2,348,489
4. IRRIGATION:							
Major Works (or Works for which Capital and Revenue Accounts are kept):							
Direct Receipts	Rx.	1,510,730		1,349,685		1,370,587	
Working Expenses	„	793,951		788,957		799,759	
	„	716,779		560,728		570,828	
Portion of Land Revenue due to Irrigation	„	722,306		746,926		776,139	
	„	1,439,085		1,307,654		1,346,967	
Interest on Debt in India	„	1,138,386		1,165,558		1,194,115	
NET RECEIPTS FROM MAJOR WORKS	„	300,699		142,096		152,852	
Minor Works and Navigation:							
Charges	„	1,008,142		908,052		958,906	
Receipts	„	185,866		199,798		192,089	
NET CHARGES FOR MINOR WORKS	„	822,276		708,254		766,817	
TOTAL NET CHARGES (*or Receipts,—*)	„	—	521,577	—	566,158	—	613,965
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 14 and 15)	„	—	**2,335,629**	—	**2,040,892**	—	**2,766,171**

† Refund of past expenditure.

APPENDIX—*continued.*

1895–96.		1896–97.		1897–98.	
	Rx.		Rx.		Rx
1,456,090		1,518,008		1,561,962	
106,666		111,452		107,165	
81,042		73,651		60,347	
1,643,798		1,703,111		1,729,474	
1,713,495		*1,783,474*		1,879,163	
—	*— 69,697*	—	*— 80,363*		*— 149,689*
719,991		749,404		767,971	
101,071		118,829		181,383	
76,791		78,526		102,140	
897,853		946,759		1,051,494	
1,085,940		*1,071,524*		*1,309,330*	
	— 188,087	—	*— 124,765*		*— 257,836*
18,558,699		17,639,604		19,044,525	
9,040,836		8,819,553		9,201,202	
9,517,863		8,820,051		9,843,323	
3,275,238		2,634,164		2,201,392	
25,252		24,052		14,969	
12,818,353		11,478,267		12,059,684	
3,700,813		3,888,549		4,095,593	
3,586,219		3,629,600		3,687,127	
2,724,699		2,398,561		2,076,294	
533,137		483,610		135,112	
2,161,563		2,160,967		2,154,784	
1,642,290		1,428,040		1,213,401	
18,251		85,020		113,760	
71,649		63,901		16,229	
14,438,621		14,138,248		13,492,300	
—	1,620,268	—	2,659,981	—	1,432,616
1,279,408		2,067,961		2,377,744	
787,301		871,180		892,119	
492,107		1,196,781		1,485,625	
821,664		871,808		964,738	
1,313,771		2,068,589		2,450,363	
1,222,409		1,253,479		1,284,249	
91,362		815,110		1,166,114	
966,601		1,126,350		967,717	
198,881		210,870		227,382	
767,720		915,480		740,335	
—	676,358	—	100,370	+	*— 425,779*
	2,038,842	—	**2,555,223**	—	**599,312**

APPENDIX VI.

CIVIL DEPARTMENTS.	1887–88.		1888–89.	
		Rx.		Rx.
1. GENERAL ADMINISTRATION:				
Charges:				
In India - - - - Rx.	1,389,521		1,391,419	
In England - - - - £.	267,858		241,412	
Exchange - - - - Rx.	112,556		112,325	
		1,769,935		1,745,156
2. LAW COURTS:				
Charges - - - - ,,	2,651,051		2,694,252	
Receipts - - - - ,,	322,962		336,307	
		2,328,089		2,357,945
3. JAILS:				
Charges - - - - ,,	771,872		834,183	
Receipts - - - - ,,	248,888		259,304	
		522,984		574,879
4. POLICE:				
Charges - - - - ,,	3,693,621		3,754,294	
Receipts - - - - ,,	350,293		352,997	
		3,343,328		3,401,297
5. MARINE (including River Navigation):				
In India, Charges - - Rx.	468,539		428,292	
,, Receipts - - ,,	195,027		211,766	
,,	273,512		216,526	
In England, Charges - - £.	142,448		102,364	
Exchange - - - - Rx.	59,858		47,628	
		475,818		366,518
6. EDUCATION:				
Charges - - - - ,,	1,291,811		1,293,660	
Receipts - - - - ,,	225,205		212,121	
		1,066,606		1,081,539
7. ECCLESIASTICAL: Charges - ,,	—	159,122	—	156,856
8. MEDICAL:				
Charges - - - - ,,	764,945		772,233	
Receipts - - - - ,,	59,952		61,934	
		704,993		710,299
9. POLITICAL:				
Charges:				
In India - - - - ,,	641,196		712,568	
In England - - - - £.	30,604		29,772	
Exchange - - - - Rx.	12,860		13,853	
		684,660		756,193
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:				
Charges - - - - Rx.	448,502	—	428,432	—
Receipts - - - - ,,	93,415		73,532	
		355,087		354,900
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 12 and 13 - - - ,,	—	**11,410,622**	—	**11,505,582**

APPENDIX VI.

1889–90.		1890–91.		1891–92.	
	Rx.		Rx.		Rx.
1,411,718		1,412,299		1,433,423	
239,845		247,346		249,532	
107,630	1,759,193	80,820	1,740,465	108,362	1,791,317
2,716,275		2,759,431		2,840,007	
353,804	2,362,471	355,522	2,403,909	375,843	2,464,164
857,691		866,460		899,732	
289,613	568,078	278,393	588,067	311,297	588,435
3,887,564		3,859,683		3,868,610	
366,438	3,521,126	369,383	3,490,300	381,540	3,487,070
503,075		405,696		436,553	
202,470		225,606		222,414	
300,605		180,090		214,139	
106,844		115,742		133,447	
47,946	455,395	37,819	333,651	57,951	405,537
1,316,286		1,371,735		1,424,796	
201,548	1,114,738	203,745	1,167,990	211,724	1,213,072
—	161,068	—	166,005	—	161,596
785,243		806,937		884,684	
58,735	726,508	101,751	705,186	63,106	821,578
617,633		738,757		730,698	
25,968		23,956		25,806	
11,653	655,254	7,828	770,541	11,207	767,711
438,967		485,747		587,438	
83,764	355,203	77,669	408,078	90,233	497,205
—	**11,679,034**	—	**11,774,192**	—	**12,197,685**

(*Continued on p.* 42.)

APPENDIX VI.—*continued.*

CIVIL DEPARTMENTS.	1892-93.		1893-94.		1894-95.	
		Rx.		Rx		Rx.
1. GENERAL ADMINISTRATION :						
Charges :						
In India - - - - Rx.	1,462,538		1,519,132		1,586,216	
In England - - - - £.	255,545		265,812		273,303	
Exchange - - - - Rx.	153,742		172,742		227,384	
		1,871,825		1,957,686		2,086,903
2. LAW COURTS :						
Charges - - - - „	2,877,112		2,996,416		3,068,289	
Receipts - - - - „	377,444		372,405		370,482	
		2,499,668		2,624,011		2,697,807
3. JAILS :						
Charges - - - - „	918,060		924,097		907,426	
Receipts - - - - „	309,197		306,191		308,878	
		608,863		617,906		598,548
4. POLICE :						
Charges - - - - „	3,873,645		3,919,785		3,989,003	
Receipts - - - - „	395,967		417,531		406,222	
		3,477,678		3,502,254		3,582,781
5. MARINE (including River Navigation) :						
In India, Charges - - Rx.	391,875		349,308		333,337	
„ Receipts - - „	156,855		152,424		154,883	
„	235,020		196,884		178,454	
In England, Charges - - £.	290,476		245,443		185,212	
Exchange - - - - Rx.	174,758		159,505		154,093	
		700,254		601,832		517,759
6. EDUCATION :						
Charges - - - - „	1,437,024		1,471,761		1,511,223	
Receipts - - - - „	210,287		216,178		214,034	
		1,226,737		1,255,583		1,297,189
7. ECCLESIASTICAL : Charges - „	—	168,107	—	176,602	—	185,521
8. MEDICAL :						
Charges - - - - „	941,642		979,122		1,015,230	
Receipts - - - - „	71,882		75,135		81,502	
		869,760		903,987		933,728
9. POLITICAL :						
Charges :						
In India - - - - „	806,358		929,600		858,079	
In England - - - - £.	22,327		21,958		21,564	
Exchange - - - - Rx.	13,432		14,270		17,941	
		842,117		965,828		897,584
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :						
Charges - - - - Rx.	473,271		492,287		501,388	
Receipts - - - - „	86,244		91,438		92,959	
		387,027		400,849		408,429
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 16 and 17) - - - - „	—	**12,652,036**	—	**13,006,538**	—	**13,206,249**

APPENDIX VI.—*continued.*

1895–96.		1896–97.		1897–98.	
	Rx.		Rx.		Rx.
1,594,089		1,587,278		1,588,016	
243,955		260,322		257,745	
185,350		172,030		145,141	
	2,023,394		2,019,630		1,990,902
3,088,468		3,095,601		3,133,724	
377,874		356,184		356,913	
	2,710,594		2,739,417		2,776,811
959,101		1,083,538		1,122,170	
312,298		308,733		306,280	
	646,803		774,805		815,890
4,040,817		4,156,560		4,233,923	
417,892		436,916		448,330	
	3,622,925		3,719,644		3,785,593
326,752		366,866		344,762	
169,374		160,477		200,724	
157,378		206,389		144,038	
236,599		212,785		213,853	
179,761		140,615		120,425	
	573,738		559,789		478,316
1,536,489		1,576,150		1,581,072	
219,723		220,782		217,518	
	1,316,766		1,355,368		1,363,554
—	192,410	—	189,385	—	173,962
1,030,915		1,076,696		1,355,417	
84,055		93,715		90,209	
	946,860		982,981		1,265,208
978,254		963,232		895,760	
47,693		24,186		24,349	
36,236		15,983		13,711	
	1,062,183		1,003,401		933,820
495,971		523,969		535,517	
103,306		101,761		103,537	
	392,665		422,208		431,980
—	**13,488,338**	—	**13,766,628**	—	**14,016,036**

APPENDIX VII.

MISCELLANEOUS CIVIL CHARGES.	1887-88.		1888-89.	
1. TERRITORIAL AND POLITICAL PENSIONS:		Rx.		Rx.
Charges:				
In India - - - - Rx.	572,846		516,905	
In England - - - - £.	15,749		18,257	
Exchange - - - - Rx.	6,618		8,495	
		595,213		543,657
2. FURLOUGH AND ABSENTEE ALLOWANCES:				
Charges:				
In India - - - - Rx.	2,597		1,180	
In England - - - - £.	215,560		216,503	
Exchange - - - - Rx.	90,580		100,735	
		308,737		318,418
3. SUPERANNUATION ALLOWANCES AND PENSIONS:				
In India, Charges - - - Rx.	717,707		752,494	
„ Receipts - - - „	255,876		237,134	
„	461,831		515,360	
In England, Charges - - £.	1,597,940		1,612,200	
„ Receipts - - „	104,118		104,707	
„	1,493,822		1,507,493	
Exchange - - - - Rx.	627,719		701,411	
		2,583,372		2,724,264
4. STATIONERY AND PRINTING:				
In India, Charges - - - „	450,322		445,928	
„ Receipts - - - „	80,282		68,365	
„	370,040		377,563	
In England: Charges - - £.	89,317		53,535	
Exchange - - - - Rx.	37,532		24,909	
		496,889		456,007
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 12 and 13) - - -	—	**3,984,211**	—	**4,042,346**

APPENDIX VII.

1889–90.		1890–91.		1891–92.	
	Rx.		Rx.		Rx.
515,656		506,361		480,189	
13,754		15,985		54,223	
6,172		5,223		23,547	
	535,582		527,569		557,959
2,016		1,839		657	
203,941		174,040		192,228	
91,518		56,868		83,477	
	297,475		232,747		276,362
785,599		825,985		848,506	
223,428		222,373		217,223	
562,171		603,612		631,283	
1,625,376		1,677,448		1,726,046	
104,363		101,888		100,605	
1,521,013		1,575,560		1,625,441	
682,553		514,816		705,868	
	2,765,737		2,693,988		2,962,592
492,215		526,327		543,940	
70,510		92,472		83,408	
421,705		433,855		460,532	
45,912		49,828		41,098	
20,603		16,281		17,847	
	488,220		499,964		519,477
—	**4,087,014**	—	**3,954,268**	—	**4,316,390**

(*Continued on p.* 46.)

APPENDIX VII.—*continued.*

MISCELLANEOUS CIVIL CHARGES.	1892-93.		1893-94.		1894-95.	
		Rx.		Rx.		Rx.
1. TERRITORIAL AND POLITICAL PENSIONS:						
Charges:						
In India - - - - Rx.	494,796		472,228		458,423	
In England - - - - £.	29,218		21,950		6,907	
Exchange - - - - Rx.	17,578		14,265		5,747	
		541,592		508,443		471,077
2. FURLOUGH AND ABSENTEE ALLOWANCES:						
Charges:						
In India - - - - Rx.	1,335		1,548		1,271	
In England - - - - £.	207,826		197,521		220,651	
Exchange - - - - Rx.	125,033		128,362		183,578	
		334,194		327,431		405,500
3. SUPERANNUATION ALLOWANCES AND PENSIONS:						
In India, Charges - - - Rx.	881,190		910,547		944,865	
„ Receipts - - - „	200,741		216,152		209,955	
„	680,449		694,395		734,910	
In England, Charges - - £.	1,810,546		1,784,051		1,788,908	
„ Receipts - - „	101,000		97,904		94,108	
„	1,709,546		1,686,147		1,694,800	
Exchange - - Rx.	1,028,506		1,095,768		1,410,047	
		3,418,501		3,476,310		3,839,757
4. STATIONERY AND PRINTING:						
In India, Charges - - -	563,298		598,196		606,272	
„ Receipts - - -	80,841		84,498		85,212	
	482,457		513,698		521,060	
In England: Charges - - £.	52,868		51,510		48,536	
Exchange - - - - Rx.	31,807		33,475		40,381	
		567,132		598,683		609,977
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 16 and 17) - - -	—	**4,861,419**	—	**4,910,867**	—	**5,326,311**

APPENDIX VII.—*continued.*

1895–96.		1896–97.		1897–98.	
	Rx.		Rx.		Rx.
437,250		421,466		427,871	
9,565		9,592		9,332	
7,267		6,339		5,255	
	454,082		437,397		442,458
793		746		763	
223,537		225,783		187,640	
169,837		149,205		105,664	
	394,167		375,734		294,067
969,146		1,005,961		1,048,595	
204,313		202,205		206,295	
764,833		803,756		842,300	
1,817,694		1,874,519		1,901,744	
96,901		93,786		87,639	
1,720,793		1,780,733		1,814,105	
1,307,407		1,176,768		1,021,559	
	3,793,033		3,761,257		3,677,964
605,218		610,088		638,983	
84,287		86,400		80,003	
520,931		523,688		558,980	
45,443		41,807		54,449	
34,526		27,628		30,661	
	600,900		593,123		644,090
—	**5,242,182**	—	**5,167,511**	—	**5,058,579**

APPENDIX VIII.

FAMINE RELIEF AND INSURANCE.	1887-88.		1888-89.	
	Rx.	Rx.	Rx.	Rx.
1. FAMINE RELIEF	402		7,799	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	—		—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	91,006		70,537	
4. REDUCTION OF DEBT	—		—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 12 and 13)	—	**91,408**	—	**78,336**
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:				
INDIAN MIDLAND RAILWAY	167,942		210,886	
BENGAL-NAGPUR RAILWAY	117,257		219,296	
TOTAL IN RAILWAY REVENUE ACCOUNT	—	285,199	—	430,182
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE		**376,607**	—	**508,518**

APPENDIX IX.

BUILDINGS AND ROADS: CIVIL WORKS.		1887-88.		1888-89.	
			Rx.		Rx.
CIVIL WORKS:					
In India, Charges	Rx.	4,087,103		4,057,623	
„ Receipts	„	515,566		523,555	
	„	3,571,537		3,534,068	
In England, Charges	£.	92,864		98,891	
„ Receipts	„	25,601		26,380	
	„	67,263		72,511	
„ Exchange	Rx.	28,264		33,738	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 12 and 13)	„	—	**3,667,064**	—	**3,640,317**

APPENDIX VIII.

1889–90.		1890–91.		1891–92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
68,288		5,579		23,423	
—		—		484,795	
71,457		74,392		77,931	
460,255		520,029		682,170	
—	**600,000**	—	**600,000**	—	**1,268,319**
238,181		244,190		189,057	
223,828		238,161		42,624	
—	462,009	—	482,351	—	231,681
—	**1,062,009**	—	**1,082,351**	—	**1,500,000**

(*Continued on p.* 50.)

APPENDIX IX.

1889–90.		1890–91.		1891–92.	
	Rx.		Rx.		Rx.
4,110,664		4,385,122		4,852,094	
568,962		570,836		538,323	
3,541,702		3,814,286		4,313,771	
112,553		94,297		99,103	
26,172		25,934		27,197	
86,381		68,363		71,906	
38,764		22,338		31,227	
—	**3,666,847**	—	**3,904,987**	—	**4,416,904**

(*Continued on p.* 50.)

APPENDIX VIII.—*continued.*

FAMINE RELIEF AND INSURANCE.	1892-93.		1893-94.		1894-95.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1. FAMINE RELIEF	70,841		496		10,258	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	984,469		1,060,954		556,867	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	60,793		56,351		43,110	
4. REDUCTION OF DEBT	—		—		—	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 16 and 17)	—	**1,116,103**	—	**1,117,801**	—	**610,235**
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:						
INDIAN MIDLAND RAILWAY	253,650		275,194		236,653	
BENGAL-NAGPUR RAILWAY	130,247		96,574		153,112	
TOTAL IN RAILWAY REVENUE ACCOUNT	—	383,897	—	371,768	—	389,765
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	—	**1,500,000**	—	**1,489,569**	—	**1,000,000**

APPENDIX IX.—*continued.*

BUILDINGS AND ROADS: CIVIL WORKS.	1892-93.		1893-94.		1894-95.	
		Rx.		Rx.		Rx.
CIVIL WORKS:						
In India, Charges Rx.	4,512,037		4,484,378		4,194,316	
„ Receipts „	563,543		585,847		586,397	
„	3,948,494		3,898,531		3,607,919	
In England, Charges £.	85,940		88,411		82,170	
„ Receipts „	27,704		25,828		25,342	
„	58,236		62,583		56,828	
„ Exchange Rx.	35,037		40,670		47,280	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 16 and 17) „	—	**4,041,767**	—	**4,001,784**	—	**3,712,027**

APPENDIX VIII.—*continued.*

1895–96.		1896–97.		1897–98.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
18,301		2,079,525		5,325,608	
529,867		—		—	
38,317		46,830		37,517	
—		—		—	
—	**586,485**	—	**2,126,355**	—	**5,363,125**
273,966		228,971		152,381	
139,549		209,886		200,567	
—	413,515	—	438,857	—	352,948
—	**1,000,000**	—	**2,565,212**	—	**5,716,073**

APPENDIX IX.—*continued.*

1895–96.		1896–97.		1897–98.	
	Rx.		Rx.		Rx.
4,452,574		4,474,537		4,124,148	
620,625		591,392		570,071	
3,831,949		3,883,145		3,554,077	
86,375		91,371		80,866	
24,724		26,224		28,911	
61,651		65,147		51,955	
46,841		43,051		29,257	
—	**3,940,441**	—	**3,991,343**	—	**3,635,289**

APPENDIX X.

SUMMARY of CHARGES for EXCHANGE, included in the foregoing Tables.

EXCHANGE.	1887–88.		1888–89.	
EXCHANGE ON NET STERLING EXPENDITURE:	Rx.	Rx.	Rx.	Rx.
I. DEBT SERVICES:				
1. Interest on Debt	1,386,375		1,175,574	
2. Interest on other Obligations	121		128	
		1,386,496		1,175,702
II. MILITARY SERVICES:				
1. Army, Effective	759,022		802,181	
2. Army, Non-Effective	795,498		922,673	
	1,554,520		1,724,854	
3. Military Works	2,751		4,835	
4. Special Defence Works	25,114		108,526	
		1,582,385		1,838,215
III. COLLECTION OF REVENUE:				
1. Land Revenue	56		272	
2. Opium	396		360	
3. Salt	23		121	
4. Stamps	22,833		21,992	
5. Excise	2		57	
6. Customs	8		56	
7. Forest	739		1,113	
		24,057		23,971
IV. MISCELLANEOUS NET RECEIPTS (Charge included):				
1. Mint	1,963		3,432	
2. Miscellaneous	10,061		14,419	
		12,024		17,851
V. COMMERCIAL SERVICES:				
1. Post Office	48,299		39,617	
2. Telegraph	48,935		38,012	
3. Railways	2,268,780		2,629,783	
4. Irrigation	10		175	
		2,366,024		2,707,587
VI. CIVIL DEPARTMENTS:				
1. General Administration	112,556		112,325	
2. Law Courts and Jails	190		298	
3. Police	—		—	
4. Marine	59,858		47,628	
5. Education	262		504	
6. Ecclesiastical	231		254	
7. Medical	1,717		1,909	
8. Political	12,860		13,853	
9. Scientific and other Minor Departments.	7,566		8,214	
		195,240		184,985
Carried forward to page 54	—	5,566,226	—	5,948,311

APPENDIX X.

SUMMARY of CHARGES for EXCHANGE, included in the foregoing Tables.

1889–90.		1890–91.		1891–92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1,017,166		766,759		1,120,755	
79		61		25	
	1,017,245		766,820		1,120,780
838,056		754,721		1,031,474	
917,722		682,370		930,088	
1,755,778		1,437,091		1,961,562	
6,104		7,526		4,509	
89,532		58,969		90,875	
	1,851,414		1,503,586		2,056,946
174		113		313	
468		127		315	
94		120		326	
15,033		11,181		14,811	
65		18		23	
9		—		15	
775		656		322	
	16,618		12,215		16,125
5,425		4,095		4,935	
9,614		7,434		10,903	
	15,039		11,529		15,838
32,326		25,739		41,829	
39,394		34,993		63,217	
2,517,090		1,862,886		2,454,430	
315		714		38	
	2,589,125		1,924,332		2,559,514
107,630		80,820		108,362	
1,811		207		277	
—		—		—	
47,946		37,819		57,951	
705		499		750	
245		133		176	
1,701		*— 8,892		1,806	
11,653		7,828		11,207	
12,025		6,633		12,761	
	183,716		125,047		193,290
—	5,673,157	—	4,343,529	—	5,962,493

* Exceptional receipt.

(*Continued on p. 56.*)

APPENDIX X.—SUMMARY of Charges for Exchange,

EXCHANGE.	1887-88.		1888-89.	
EXCHANGE ON NET STERLING EXPENDITURE—*continued.*	Rx.	Rx.	Rx.	Rx.
Brought forward	—	5,566,226	—	5,948,311
VII. MISCELLANEOUS CIVIL CHARGES:				
1. Territorial and Political Pensions	6,618		8,495	
2. Furlough and Absentee Allowances	90,580		100,735	
3. Superannuation	627,719		701,411	
4. Stationery and Printing	37,532		24,909	
		762,449		835,550
VIII. FAMINE RELIEF AND INSURANCE.	—	—	—	—
IX. BUILDINGS AND ROADS:				
Civil Works	—	28,264	—	33,738
TOTAL EXCHANGE ON NET STERLING EXPENDITURE.	—	**6,356,939**	—	**6,817,599**
Additional Pay to British Troops (approximate).	—	436,900	—	517,000
Exchange Compensation Allowance:				
Army, including Military Buildings and Roads, and Special Defence Works.	—	—	—	—
Civil Works, including Railways, Irrigation, and Civil Buildings and Roads.	—	—	—	—
Civil Departments, Collection of Revenue, &c.	—	—	—	
TOTAL	—	—	—	—
Remittance Transactions:				
Charge	—	—	—	—
Gain	—	*— 744,471*	—	*— 951,453*
TOTAL NET CHARGES	—	**6,049,368**	—	**6,383,146**
Average Rate of Exchange per Rupee	—	*d.* 16·898	—	*d.* 16·379

included in the foregoing Tables—*continued.*

1889–90.		1890–91.		1891–92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	5,673,157	—	4,343,529	—	5,962,493
6,172		5,223		23,547	
91,518		56,868		83,477	
682,553		514,816		705,868	
20,603		16,281		17,847	
	800,846		593,188		830,739
—	—	—		—	750
—	38,764	—	22,338	—	31,227
—	**6,512,767**	—	**4,959,055**	—	**6,825,209**
—	631,900	—	587,200	—	407,200
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	-	—	—
—	—	—	—	—	-
—	—	—	—	—	—
—	*— 386,744*	—	*— 78,198*	—	*— 31,529*
—	**6,757,923**	—	**5,468,057**	—	**7,200,880**
—	*d.* 16·566	—	*d.* 18·089	—	*d.* 16·733

(Continued on page 58.)

APPENDIX X.—*continued.*

SUMMARY of CHARGES for EXCHANGE, included in the foregoing Tables.

EXCHANGE.	1892-93.		1893-94.		1894-95.	
EXCHANGE ON NET STERLING EXPENDITURE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I. DEBT SERVICES:						
1. Interest on Debt	1,449,287		1,621,569		2,169,925	
2. Interest on other Obligations	133		140		85	
		1,449,420		1,621,709		2,170,010
II. MILITARY SERVICES:						
1. Army, Effective	1,481,617		1,382,935		1,600,797	
2. Army, Non-Effective	1,431,706		1,455,742		1,907,323	
	2,913,323		2,838,677		3,508,120	
3. Military Works	24,443		10,375		20,776	
4. Special Defence Works	76,005		63,821		68,369	
		3,013,771		2,912,873		3,597,265
III. COLLECTION OF REVENUE:						
1. Land Revenue	357		55		288	
2. Opium	419		831		1,181	
3. Salt	426		765		272	
4. Stamps	18,817		25,263		37,525	
5. Excise	—		32		—	
6. Customs	9		88		28	
7. Forest	1,069		827		583	
		21,097		27,861		39,877
IV. MISCELLANEOUS NET RECEIPTS (Charge included):						
1. Mint	6,128		2,951		575	
2. Miscellaneous	9,501		14,201		29,301	
		15,629		17,152		29,876
V. COMMERCIAL SERVICES:						
1. Post Office	57,550		67,581		86,350	
2. Telegraph	79,863		89,238		70,596	
3. Railways	3,443,258		3,732,878		4,774,565	
4. Irrigation	348		625		1,201	
		3,581,019		3,890,322		4,932,712
VI. CIVIL DEPARTMENTS:						
1. General Administration	153,742		172,742		227,384	
2. Law Courts and Jails	371		576		1,226	
3. Police	—		—		707	
4. Marine	174,758		159,505		154,093	
5. Education	1,048		1,077		1,295	
6. Ecclesiastical	180		89		42	
7. Medical	3,953		3,136		3,792	
8. Political	13,432		14,270		17,941	
9. Scientific and other Minor Departments.	26,239		25,604		35,671	
		373,723		376,999		442,151
Carried forward to page 58	—	8,454,659	—	8,846,916	—	11,211,891

APPENDIX X.—SUMMARY of Charges for Exchange,

EXCHANGE.	1892–93.		1893–94.		1894–95.	
EXCHANGE ON NET STERLING EXPENDITURE—*continued.*	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	—	8,454,659	—	8,846,916	—	11,211,891
VII. MISCELLANEOUS CIVIL CHARGES:						
1. Territorial and Political Pensions	17,578		14,265		5,747	
2. Furlough and Absentee Allowances	125,033		128,362		183,578	
3. Superannuation	1,028,506		1,095,768		1,410,047	
4. Stationery and Printing	31,807		33,475		40,381	
		1,202,924		1,271,870		1,639,753
VIII. FAMINE RELIEF AND INSURANCE.	—	2,156	—	121	—	144
IX. BUILDINGS AND ROADS:						
Civil Works	—	35,037	—	40,670	—	47,280
TOTAL EXCHANGE ON NET STERLING EXPENDITURE.	—	**9,694,776**	—	**10,159,577**	—	**12,899,068**
Additional Pay to British Troops (approximate).	—	612,200	—	852,200	—	1,134,300
Exchange Compensation Allowance:						
Army, including Military Buildings and Roads, and Special Defence Works.	—	—	276,763	—	540,024	—
Civil Works, including Railways, Irrigation, and Civil Buildings and Roads.	—	—	54,708	—	157,329	—
Civil Departments, Collection of Revenue, &c.	—	—	286,997	—	541,922	—
TOTAL		—	—	618,468	—	1,239,275
Remittance Transactions:						
Charge		—	—	—	—	—
Gain	—	*— 19,686*	—	*— 106,920*	—	*— 227,675*
TOTAL NET CHARGES		**10,287,290**	—	**11,523,325**	—	**15,044,968**
Average Rate of Exchange per Rupee	—	*d.* 14·985	—	*d.* 14·547	—	*d.* 13·101

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(*Sir Henry Fowler.*)

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No. 1.

LETTER from the GOVERNMENT of INDIA (MILITARY DEPARTMENT) to the SECRETARY of STATE for INDIA (No. 56), dated Simla, 21 April 1897.

MY LORD,

WITH reference to the correspondence ending with paragraph 28 of your Military Letter No. 108, dated the 21st March 1895 (M 10,061), on the subject of the promotion of officers of the Indian Staff Corps, we have the honour to submit communications from the Adjutant-General in India, forwarding petitions from officers of the Indian Staff Corps on the same subject; also a letter from the Adjutant-General in India, No. 4940 A, dated 2nd November, 1896, in which his Excellency the Commander-in-Chief points out that the measure of relief granted in 1895, viz., a step of temporary rank to majors and captains in the Staff Corps appointed commandants, and to captains appointed seconds-in-command of Native regiments, has failed to satisfy the general body of Staff Corps officers. Sir George White, therefore, renews the proposal contained in paragraph 2 of the Adjutant-General's letter No. 5484 A, dated 10th September 1894, forwarded with our despatch No. 204, dated 7th November 1894, that Staff Corps officers on promotion to major and captain after the prescribed periods of service should in each case have their promotion antedated by one year.

2. The receipt of these numerous petitions undoubtedly shows that the bestowal of temporary rank on majors and captains appointed to be commandants and seconds-in-command of Native regiments in India is far from satisfactory to Staff Corps officers as a body, principally, we understand, because it has in no way relieved the general supersession of the junior officers of the Staff Corps by officers of the British service, while those not so fortunate as to benefit by the concession are in a worse position than before, being largely superseded by their own comrades.

3. We would observe that when his Excellency the Commander-in-Chief recommended the acceptance of the War Office proposal that temporary rank should be bestowed on Staff Corps officers permanently appointed commandants or seconds-in-command of Native regiments, he coupled with it the recommendation mentioned above, viz., that so long as the present inequality of promotion in the British and Indian services continued, the promotion of each lieutenant to captain, and captain to major, on completing 11 and 20 years' service respectively, should be antedated by one year, such antedate to carry no pay. Further, that we strongly supported this proposal, without which the proposed grant of temporary rank could afford but little satisfaction to the Staff Corps generally, though we did not then anticipate that it would actually create discontent, as we believe is the case.

4. The War Office, however, were unable to agree to this proposal, which would, it was said, result in the supersession of officers of the Royal Artillery and Royal Engineers, the senior lieutenants of the former being then in their 11th year, and the senior captains of the latter in their 20th year of service. It was also stated that there had been a general retardation of promotion during the year 1894, which promised to continue, confirming the views on this point which had been previously expressed.

To this Sir H. Fowler added that the supersession was not altogether on one side. The Staff Corps officer was promoted to lieutenant-colonel in 26 years, while the average period for promotion to that rank in the Artillery, in 1894, was over 27 years, and the average period in line regiments of Infantry in India was more than 26 years. It was remarked that supersession in this rank was more serious than in the lower ranks, as it was practically permanent in its effects.

5. We would now point out that, as observed by his Excellency the Commander-in-Chief in the Adjutant-General's letter of 2nd November 1896, herewith enclosed, the anticipated retardation of promotion in the British service has not set in, and that the supersession of junior officers of the Staff

Corps still continues. This supersession calls, in our opinion, for some measure of relief, which we should be glad to see afforded with as little delay as practicable. With regard to the promotion of Staff Corps officers to the rank of lieutenant-colonel, it will be seen from the Adjutant-General's letter, dated 2nd February 1897, which is also forwarded, that the average service of lieutenant-colonels of British Infantry regiments serving in India, prior to attaining that rank, is at present 25 years and five months, while that of the junior lieutenant-colonel of Royal Artillery is 25 years and 11 months, so that officers of the Staff Corps who attain the rank of lieutenant-colonel after 26 years' service are not obtaining any advantage in this respect over officers of the British service in this country.

6. We are unable in the present condition of the finances to permanently reduce the period of promotion to the rank of captain in the Staff Corps from 11 to 10 years as suggested in Lord Kimberley's despatch No. 16, dated 2nd February 1893, nor would this, as pointed out in our reply, have any real effect so long as the period of promotion to major was retained at 20 years. Even if our financial condition did not preclude the large expenditure involved in permanently shortening the periods of promotion to both ranks, we should hesitate to incur so considerable an addition to our military estimates to serve a purpose which may possibly prove not to be permanent in its conditions, and which can, we consider, be equally attained by means of the expedient recommended by Sir George White. We, therefore, again most strongly support his proposal, and trust it may now receive the approval of Her Majesty's Government.

We have, &c.
(Signed) ELGIN.
GEO. S. WHITE.
J. WESTLAND.
J. WOODBURN.
M. D. CHALMERS.
EDWIN H. H. COLLEN.
A. C. TREVOR.

LIST of ENCLOSURES of DESPATCH No. 56 (MILITARY), dated the 21st April 1897, from the GOVERNMENT of INDIA in the MILITARY DEPARTMENT, to HER MAJESTY'S SECRETARY of STATE for INDIA.

Serial No.	Number and Date of Papers.	From Whom or to Whom.	Subject.
1	No. 3144 A, dated 3rd July 1896, and Enclosures	From Adjutant-General in India.	Petitions from certain Officers of the 45th Sikhs, 31st Punjab Infantry, 14th and 15th Madras Infantry, and Commissariat-Transport Department, regarding their promotion in the Staff Corps.
2	No. 1186 G, dated 17th July 1896, and Enclosures.	From Foreign Department.	Petition from Captain F. J. Moberly, 37th Dogras, on special duty, on the same subject.
3	No. 2148 A, dated 30th July 1896.	To Adjutant-General in India.	Enquiry as to the proposals His Excellency the Commander-in-Chief would recommend in their case.
4	No. 4940 A, dated 2nd November 1896, and Enclosures.	From ditto - -	Submission of His Excellency's recommendation with 272 further petitions.
5	No. 5210 A, dated 18th November 1896, and Enclosures.	From ditto - -	Petitions from Officers of the 1st Bengal Infantry on the same subject.
6	No. 5286 A, dated 24th November 1896, and Enclosures.	From ditto - -	Petitions from Officers of the 10th Bengal Lancers on the same subject.
7	No. 5282 A, dated 4th December 1896, and Enclosure.	From ditto - -	Petition from Lieutenant T. J. Bolland, 16th Bengal Infantry, on the same subject.
8	No. 218 A, dated 21st January 1897.	To ditto - -	Enquiry how promotion to the rank of lieutenant-colonel in the Royal Artillery and in line regiments in India at present compares with promotion to the same rank in the Staff Corps.
9	No. 259 A, dated 22nd January 1897, and Enclosures.	From ditto - -	Petitions from Lieutenants H. E. Norman and H. R. Hopwood, 2nd Madras Infantry, for accelerated promotion in the Staff Corps.
10	No. 409 A, dated 2nd February 1897.	From ditto - -	Furnishes the information with regard to the average service for promotion to lieutenant-colonel in British Infantry regiments and in the Royal Artillery.

(Signed) E. G. BARROW,
Offg. Depy. Secy. to the Govt. of India.
Military Department.

Enclosure 1 in No. 1.

From Major-General G. DE C. MORTON, C.B., Adjutant-General in India, to the Secretary to the Government of India, Military Department (No. 3144 A, "Promotions—Staff Corps"; dated Head Quarters, Simla, the 3rd July 1896).

I HAVE the honour, by direction of the Commander-in-Chief, to forward, for the orders of the Government of India, the accompanying petitions from the officers named in the attached list, praying that Her Majesty's Government may again be addressed on the subject of the promotion of officers in the Indian Staff Corps.

LIST.

Lieutenant-Colonel H. A. Sawyer, 45th Sikhs.
„ H. A. Moore, 45th Sikhs.
„ E. Eardley-Wilmot, 45th Sikhs.
2nd-Lieutenant F. S. Keen, 45th Sikhs.
„ H. B. St. John, 45th Sikhs.
Lieutenant W. R. Walker, 15th Madras Infantry.
„ E. R. Morton, 31st Punjab Infantry.
„ S. B. A. Patterson, do.
A. H. G. Thomson, do.
Captain E. S. Cooper, do.
Lieutenant E. B. Peacock, do.
Captain R. E. Sullivan, Commissariat Department.
„ (temporary Major) G. V. Burrows, 14th Madras Infantry.
„ S. B. Graham, 14th Madras Infantry.
Lieutenant W. Keyworth, do.
„ A. V. Alexander, do.
„ C. F. Connell, do.
„ E. E. Preston, Commissariat Department.

Enclosure 2 in No. 1.

From Captain H. DALY, C.I.E., Officiating Deputy Secretary to the Government of India, Foreign Department, to the Secretary to the Government of India, Military Department (No. 1186 G, dated Simla, the 17th July 1896).

The following is transferred in original to the Military Department for disposal.

From Lieutenant-Colonel A. C. TALBOT, K.C.I.E., Officiating Resident in Kashmir, to the Secretary to the Government of India, Foreign Department (No. 2982, dated Gulmurg, the 6th July 1896).

I HAVE the honour to forward, for the orders of the Government of India, copy of a letter No. 620 C, dated the 13th June 1896, from the British Agent, Gilgit, with enclosure in original, viz., a petition from Captain F. J. Moberly, 37th Dogras, on special duty, Gilgit, regarding the promotion of officers in the Staff Corps.

From the British Agent at Gilgit, to the Resident in Kashmir (No. 620 C, dated Gilgit, the 13th June 1896).

I HAVE the honour to forward herewith a petition from Captain F. J. Moberly, D.S.O., regarding promotion of officers in the Staff Corps, and to request that you will be good enough to forward the same to Army head quarters.

Enclosure 3 in No. 1.

From Colonel M. J. KING-HARMAN, Deputy Secretary to the Government of India, Military Department, to the Adjutant-General in India (No. 2148 A, "Promotions—Staff Corps"; dated Simla, the 30th July 1896).

I AM desired to acknowledge the receipt of your letter No. 3144 A, of the 3rd July 1896, forwarding petitions from certain officers of the Indian Staff Corps, praying that Her Majesty's Government may again be addressed on the subject of their promotion.

2. With reference thereto, I am to inquire whether the Commander-in-Chief supports the prayer of the officers, and, if so, to ask what proposals His Excellency would recommend for submission to Her Majesty's Government. ••

Enclosure 4 in No. 1.

From Major-General G. DE C. MORTON, C.B., Adjutant-General in India, to the Secretary to the Government of India, Military Department (No. 4940 A, "Probationers"; dated Simla, the 2nd November 1896).

IN reply to Military Department letter No. 2148 A, dated 30th July 1896, inquiring, with reference to petitions received from certain officers of the Staff Corps relative to the question of their promotion, whether the Commander-in-Chief supports the prayer of these officers, and, if so, what proposals His Excellency would recommend for submission to Her Majesty's Government, I have the honour, by direction of the Commander-in-Chief, to convey the following remarks.

The receipt of these numerous petitions (272 more are herewith forwarded), shows that the measure of relief granted by Her Majesty's Government in 1895, viz., a step of temporary rank to majors and captains of the Staff Corps appointed commandants and to captains appointed seconds-in-command of Native regiments, has failed to satisfy the general body of the Staff Corps officers for the following reasons :—

(*a*) it can only benefit a minority, and has only benefited about 15 per cent. of the majors and captains in the Staff Corps;
(*b*) it has introduced an element of supersession in the Staff Corps itself;
(*c*) whilst the supersession of junior Staff Corps officers by those of the British service still continues.

2. As regards (*a*), according to the Army List of 1st July 1896, there were 1,021 majors and captains in the Staff Corps on that date. There being 173 regiments of Native cavalry and infantry, giving 173 commands and 175* seconds-in-command, it is only possible for 348 officers out of the 1,021 to benefit, or about 33 per cent. The greater number of these appointments, however, are, and will continue to be, filled by substantive lieutenant-colonels and majors, and from the 1st July Army List, it will be seen that only 142 officers, or about 15 per cent., have actually benefited.

* There are two seconds-in-command in the Central India Horse and Corps of Guides.

As regards (*c*). From a statement prepared in this department it appears that the junior majors and captains of the British and infantry regiments†, and of the Royal Artillery and Royal Engineers, serving in India had, on the 1st July, an average service of 17 years and 10 months, and eight years and 8½ months respectively. The retardation of promotion in the British service anticipated by the Secretary of State for India in paragraph 4 of his despatch No. 63, dated 31st May 1894, does not appear to have taken place, and the supersession of junior officers of the Staff Corps still continues.

† Cavalry regiments purposely excluded as promotion in them is much faster.

3. Sir George White accordingly supports the prayer of the petitioners, and again recommends that the proposal contained in paragraph 2 of this department letter No. 5484 A, dated 10th September 1894, should be submitted for the very favourable consideration of Her Majesty's Government, viz., that while retaining the present periods which qualify for promotion, every officer promoted captain on completing 11 years' service, and every officer promoted major on completing 20 years' service, should receive an antedate of one year in each of those grades. This is the only measure Sir George White can suggest as likely to afford satisfaction to the petitioners without increasing the military budget, and should hereafter the anticipated retardation of promotion in the British service take place any inequality between the promotion in the two services could be re-adjusted.

LIST OF PETITIONS.

Punjab Command.

13th Bengal Lancers - - -	Captain	F. G. Atkinson.
	Lieutenant	R. M. Hall.
	„	J. S. Corlett.
	„	P. Holland-Pryor.
	„	A. G. B. Turner.
	„	E. Brandreth.

16th Bengal Cavalry	Captain	H. F. Waldron.
	„	L. F. Howell.
	Lieutenant	E. W. M. Purvis.
	„	C. E. Thornton.
	„	T. G. White.
18th Bengal Lancers	Captain	I. Eardley-Wilmot.
	„	Offley Shore.
	„	S. B. Grimston.
	Lieutenant	P. E. Ricketts.
	„	E. C. Corbyn.
	2nd-Lieutenant	J. S. Rivett-Carnac.
19th Punjab Infantry	Captain	G. A. McCarthy.
	„	D. Beames.
	„	G. Soady.
	Lieutenant	W. J. Windsor.
	„	R. G. Macpherson.
	„	G. R. D. Churchill.
	2nd-Lieutenant	F. T. Duhan.
21st „	Captain	W. Thullier.
	Lieutenant	M. Williamson.
	„	C. Kaye.
	2nd-Lieutenant	D. A. D. McVean.
22nd „	Lieutenant	T. G. Blois-Johnson.
	„	G. J. Davis.
24th „	Lieutenant	A. H. Buist.
	„	C. H. Marshall.
	„	A. Skeen.
	„	S. H. Climo.
30th „	Captain	F. C. Muspratt.
38th Dogras	Lieutenant	G. H. Bell.
	„	C. W. Tribe.
	„	L. S. Browne.
	„	A. W. Bailey.
	„	W. E. Tomkins.
1-1st Gurkha Rifles	Captain	Claude Herbert, D.S.O.
	Lieutenant	E. D. Money.
2-1st „	Captain	A. V. Hatch.
	Lieutenant	J. G. McLeod.
	„	W. C. Anderson.
2-4th „	Captain	A. H. Battye.
2-5th „	Lieutenant	C. R. Johnson.
	„	F. G. Lucas.
	„	M. H. P. Barlow.
	„	R. F. Warburton.
	„	M. R. W. Nightingale.
3rd Punjab Cavalry	Captain	H. Baker.
	„	D. C. Phillott.
	„	H. Kennedy.
	Lieutenant	F. H. Goldthorp.
	„	G. A. R. Watts.
	„	C. H. Hawes.
5th „	Major	G. F. Gambier.
	„	A. P. Williamson.
	Captain	H. Templer.
	„	C. G. F. Edwards.
	„	F. H. Yate.
	Lieutenant	G. Elsmie.
	„	A. E. McBarnet.
	„	A. G. Vivian.
	„	F. McConaghy.
2nd Sikh Infantry	Major	Charles Fasken.
	Captain	C. Davidson.
	„	A. H. Eustace.
	„	T. Jermyn.
	„	G. L. Carter.
	Lieutenant	H. C. Vesey.
	„	P. B. B. Forster.
	„	E. B. Barratt.
	„	C. P. Wynter.

4th Sikh Infantry	Major	V. C. Tonnochy.
	Captain	T. Quin.
	„	E. Maconchy.
	„	K. J. Buchanan.
	„	R. W. Falcon.
	Lieutenant	H. A. H. Rice.
	„	C. L. Storr.
2nd Punjab Infantry	Captain	C. M. Eales.
	„	A. Caruana.
	„	L. E. Cooper.

Bengal Command.

1st Bengal Cavalry	Captain	H. L. Roberts.
	„	C. Flinch.
	„	C. P. G. Guffin.
	Lieutenant	F. D. Russell.
5th „	Lieutenant	H. N. Holden.
	„	L. C. Jones.
	„	L. T. Hay.
	„	J. Hodgkinson.
7th „	Captain	G. C. Cawood.
	Lieutenant	H. McConaghey.
	„	G. H. Badcock.
3rd Bengal Infantry	Captain	F. P. Webber.
	„	W. P. Anderson.
	Lieutenant	H. J. Riddell.
	„	H. Walton.
4th „	Captain	A. Pressey.
5th „	Major	J. C. B. Craster.
	Captain	W. A. Cuppage.
	Lieutenant	H. L. Anderson.
	„	A. P. Walling.
	„	O. C. Argles.
6th „	Major	P. M. Maxwell.
	Lieutenant	P. H. Dundas.
	„	H. T. Marshall.
7th „	Lieutenant	J. A. Stewart.
	„	H. O. Parr.
11th „	Captain	D. F. Stuart.
	Lieutenant	A. C. Watson.
	„	W. A. Hill.
	2nd Lieutenant	H. Walker.
16th „	Lieutenant	G. R. Vanrenen.
	„	L. M. Bell.
	„	A. B. Harvey.
	„	G. Watling.
	„	A. S. Begbie.
18th „	Lieutenant	E. B. Martin.
	2nd-Lieutenant	H. Pryce.
39th Garhwal Rifles	Captain	D. E. Mocatta.
	„	I. T. Evatt.
	Lieutenant	H. T. Fulton.
42nd Gurkha Rifles	Captain and temporary Major	H. W. Priestley.
	Lieutenant	M. G. James.
	„	A. J. Strange.
	„	F. H. Norie.
44th „	Captain	G. R. Row.
	Lieutenant	L. H. Baldwin.
	„	J. A. Wilson.
	„	J. R. Nuttall.
	„	G. L. S. Ward.

Madras Command.

2nd Madras Lancers	Lieutenant	B. T. Petre.
	„	J. E. Hughes.
	2nd-Lieutenant	C. W. Carey.
3rd „	Lieutenant	F. Jollie.
3rd Madras Light Infantry	Major	G. C. Atkinson.
	Captain	G. W. Lilly.
	Lieutenant	C. M. O'Reilly.
	„	H. P. Ainslie.
	„	E. W. Harris.
	„	W. C. Nicholson.
	„	W. G. Grey.
	„	G. A. C. Taylor.
6th Madras Infantry	Captain	G. J. Shaw.
	Lieutenant	E. T. Browne.
8th „	Captain	H. D. McIntyre.
	Lieutenant	R. W. S. Elliott.
	„	W. R. B. Colan.
	„	G. Moberly.
	„	F. W. Bagshawe.
13th „	Lieutenant	C. Stuart Prince.
	„	R. P. Jackson.
	„	N. R. Baker.
	„	G. C. Burn.
16th „	Captain	R. H. Dewing.
	Lieutenant	H. S. Moberley.
	„	C. V. N. Lyne.
28th „	Captain	W. M. Dawes.
	Lieutenant	E. H. Boome.
	„	T. M. Lane.
31st (6th Burma Battalion) Madras Light Infantry.	Lieutenant	C. Barnett.
	„	E. G. Bromhead.
	„	C. H. Williams.

Bombay Command.

1st Bombay Grenadiers	Lieutenant	W. H. Errington.
	„	P. H. Cunningham.
	„	A. M. Doveton.
	„	G. M. Rolland.
	„	H. Ross.
	„	E. M. Heale.
	„	F. P. C. Keily.
3rd „	Captain	M. W. Baugh.
8th Bombay Infantry, Officer Commanding on behalf of—	Major	J. R. Sandwith.
	Captain	C. A. Brown.
	„	R. M. Betham.
	Lieutenant	E. Saulez.
	„	M. T. Elderton.
	„	C. S. Fellows.
	„	H. S. Strong.
9th „ Officer Commanding on behalf of—	Lieutenant	H. C. Wooldridge.
	2nd „	Cordeaux.
	„ „	Birch.
10th Bombay Light Infantry	Lieutenant	P. X. Britten.
13th Bombay Infantry	Captain	H. Welman.
	„	C. G. Nurse.
	Lieutenant	W. C. F. R. Macnamara.
	„	A. H. Bolton.
	„	F. S. Lloyd Jones.

14th Bombay Infantry - - -	Lieutenant	H. G. F. Sargent.
	„	G. M. G. Parker.
	„	W. A Light.
	„	W. F. Lang.
17th „ - - -	Officer Commanding on behalf of—	
	Major	Light.
	Lieutenant	Lester.
	„	Codrington.
	„	Harington.
		W. J. Cates.
	2nd „	C. E. B. Robinson.
19th „ - - -	Captain	W. W. Chitty.
	Lieutenant	P. F. Pocock.
	„	J. P. G. Adamson.
	„	H. C. Steen.
20th „ - - -	„	P. C. R. Barclay.
21st „ - - -	Major	W. F. Cahusac.
	Captain	G. W. Mitchell.
	„	C. G. Carnegy.
	Lieutenant	A. H. D. Creagh.
22nd „ - - -	Officer Commanding on behalf of—	
	Captain	Kettlewell.
	„	Hatherell.
	„	Knatchbull.
	Lieutenant	Nurse.
	„	Walker.
	„	Haydon.
	„	Keogh.
	„	Annand.
23rd Bombay Rifles - - - -	Lieutenant	A. P. Shewell.
	„	W. F. Stevenson.
	„	C. J. Cumberlege.
29th Bombay Infantry - - -	Captain	A. E. Hatch.
30th „ - - - - -	Lieutenant	A. LeC. Jacob.
	„	C. U. Price.
	„	R. J. C. Eastwood.
	„	E. O'Brien.
	2nd „	N. R. Anderson.

Local Corps.

1st Lancers, Hyderabad Contingent	Lieutenant	P. S. Hicks.
2nd „ „ - -	Captain	T. D. Leslie.
	„	G. S. Morris.
	Lieutenant	D. S. Buist.
	„	H. H. Dunlop.
	„	H. A. Lane.
	„	A. N. Lovell.
	„	S. A. M. Orr.
3rd Infantry, Hyderabad Contingent	Captain and temporary Major	C. H. Macdonald.
	Captain	A. C. F. Bourchier.
	Lieutenant	K. E. Nangle.
	„	J. S. Richards.
	„	V. deVere Hunt.
4th „ „ - -	„	V. F. W. Tregear.
	„	F. W. Rea.
	„	T. M. Kirkwood.
	„	A. I. R. Glasfurd.
6th „ „ - -	„	G. S. Frazer.
	„	E. J. M. Wood.
	„	D. R. Adye.
	„	H. Macdonald.
	„	A. S. J. Cooke.

Commissariat Department	Brevet-Major A. H. Clarke-Kennedy. Captain A. L. Phillips. „ E. W. Richards. „ G. Sanders. „ J. H. Young. „ C. C. Tennant. „ C. J. Corfield. „ A. R. Ditmas. „ W. Wickham. „ S. W. Lincoln. Lieutenant F. W. Birch. „ E. H. Payne. „ H. L. D. Fordyce. „ H. H. Roddy. „ G. A. Hawkins. „ H. R. Tramp. „ F. C. Rampini. „ T. G. P. Lawrenson „ E. A. Swinhoe. „ W. L. R. Amesbury. „ L. W. Fox. „ H. G. Beville. „ C. M. Cockcraft.
Judge Advocate-General's Department.	Captain H. L. B. Acton.

Enclosure 5 in No. 1.

MEMORANDUM from the Adjutant-General in India to the Secretary to the Government of India, Military Department (No. 5210 A, "Promotions," dated Army Head Quarters, Simla, the 18th November 1896).

Submitted in continuation of this Office No. 4940 A, dated 2nd November 1896.

MEMORANDUM from the Lieutenant-General Commanding the Forces, Bengal (on tour), to the Adjutant-General in India (No. 61, "Promotions—Indian Army,—Staff Corps," dated Naini Tal, the 7th November 1896).

FORWARDED* in continuation of this office No. 53, "Promotions—Indian Army Staff Corps," dated 16th September 1896.

* Memorials in duplicate from certain officers of the 1st Bengal Infantry, regarding promotion in the Indian Staff Corps.

Enclosure 6 in No. 1.

MEMORANDUM from the Adjutant-General in India to the Secretary to the Government of India, Military Department (No. 5286 A, "Promotions," dated Simla, the 24th November 1896).

Submitted in continuation of this Office No. 5210 A, dated 18th November 1896.

From the Lieutenant-General Commanding the Forces, Punjab, to the Adjutant-General in India (No. 4 A Camp, "Staff Corps—Officers," dated Rawal Pindi, the 18th November 1896).

In continuation of my letter No. 9262 A, dated 22nd September 1896, I have the honour to forward for disposal, under the orders of His Excellency the Commander-in-Chief, the petitions, in duplicate, of the officers named in the margin regarding their promotion.

Lieutenant W. E. Young, 10th Bengal Lancers.
„ H. G. Young, „ „
„ R. L. Ricketts, „ „
„ J. C. Coldstream, „ „

MEMORANDUM from the Lieutenant-General Commanding the Forces, Bengal (on tour), to the Adjutant-General in India (No. 63, "Promotions—Indian Army—Staff Corps," dated Naini Tal, the 25th November 1896).

FORWARDED * in continuation of this office No. 61, "Promotions — Indian Army — Staff Corps," of the 7th instant.

* Memorial in duplicate from Lieutenant T. J. Bolland, 16th Bengal Infantry, regarding promotion in the Indian Staff Corps.

Enclosure 7 in No. 1.

MEMORANDUM from the Adjutant-General in India to the Secretary to the Government of India, Military Department (No. 5382 A, "Promotions," dated Simla, the 4th December 1896).

Submitted in continuation of this Office No. 5286 A, dated 24th November 1896.

Enclosure 8 in No. 1.

From Colonel M. J. KING-HARMAN, Deputy Secretary to the Government of India, Military Department, to the Adjutant-General in India (No. 218 A, "Promotions—Staff Corps," dated Fort William, the 21st January 1896).

I AM desired to acknowledge the receipt of your letter No. 4940, dated the 2nd November 1896, submitting the recommendation of His Excellency the Commander-in-Chief for remedying the present grievances of officers of the Indian Staff Corps, in the matter of their promotion.

2. With reference thereto, I am to invite attention to the first part of paragraph 3 of Secretary of State's despatch No. 34 of the 28th March 1895 (communicated to you by endorsement No. 1396 A, dated 26th April 1895), and to ask how promotion to the rank of lieutenant-colonel in the Royal Artillery and in line regiments in India at present compares with promotion to the same rank in the Staff Corps.

Enclosure 9 in No. 1.

MEMORANDUM from Major-General G. DE C. MORTON, C.B., Adjutant-General in India, to the Secretary to the Government of India, Military Department (No. 259 A, "Promotions," dated Fort William, the 22nd January 1897).

Submitted in continuation of this Office No. 5382 A, dated 4th December 1896.

Enclosure 10 in No. 1.

From Major-General G. DE C. MORTON, C.B., Adjutant-General in India, to the Secretary to the Government of India, Military Department (No. 409 A, "Promotions, dated Fort William, the 2nd February 1897).

WITH reference to Military Department No. 218 A, dated 21st January 1897, I have the honour, by direction of the Commander-in-Chief, to state that the average service of lieutenant-colonels of British Infantry regiments serving in India prior to attaining that rank is at present 25 years five months and eight days, while that of the junior lieutenant-colonel of Royal Artillery is 25 years and 11 months, as against 26 years' service required for the rank of lieutenant-colonel in the case of the Staff Corps.

No. 2.

DESPATCH from the SECRETARY of STATE for INDIA to the GOVERNOR GENERAL of INDIA in COUNCIL No. 92 (Military), dated 2nd December 1897.

MY LORD,

HAVING considered in Council your Excellency's Despatch No. 56, dated the 21st April 1897, I caused a copy thereof to be forwarded to the War Office, with a letter stating my concurrence in the views previously expressed by Sir Henry Fowler, and supporting the recommendation of your Government, that Staff Corps officers on promotion to major and captain after the prescribed periods of service should in each case have their promotion antedated by one year.

2. I now forward, for the information of your Government, copy of the correspondence* noted in the margin, from which it will be seen that the Secretary of State for War, after careful consideration of the subject, in conjunction with the Commander-in-Chief, feels obliged to adhere to the previous decision.

* To War Office, M 4605, dated 29th June 1897.
From ditto, dated 20th September 1897.
To ditto, M 9895, dated 25th September 1897.
From ditto, dated 16th October 1897.

3. I must admit that there is much force in the reasons on which the Secretary of State for War maintains his objection to your proposal, more especially in view of its possible effect on promotion in the British Service, and that there may be grounds for Lord Lansdowne's fears that it would lead to difficulties in connection with the present system of promotion in the Army generally, and that isolated attempts to prevent supersession of one branch by another would only create fresh difficulties and fresh grievances.

4. I have now decided in Council that this decision must be accepted as final. Should your Government consider it necessary that the promotion of Staff Corps officers should be accelerated, with a view, either to prevent their being injuriously affected by supersession, or to improve their pay and position generally, as compared with other branches of the service, the remedy must be sought in a re-adjustment of the periods now fixed for promotion.

I have, &c.
(Signed) GEORGE HAMILTON.

Enclosure 1 in No. 2.

M 4605.

SIR, India Office, 29 June 1897.

WITH reference to the correspondence ending with War Office letter, No. 7688/1477, of 29th January 1895, I am directed by the Secretary of State for India in Council to forward herewith, for the consideration of the Secretary of State for War, copy of a Despatch* in which the Government of India renew their proposal that Staff Corps officers on promotion to major and captain of the prescribed periods of service should in each case have their promotion antedated by one year.

* No. 56 of 21st April 1897.

In the above-quoted letter the Secretary of State for War, anticipating that the general retardation of promotion which had occurred in 1894 would still continue, declined to accede to Sir H. Fowler's recommendation of this proposal. It is now pointed out that this anticipation has not been realised, and that the supersession of junior officers of the Staff Corps still continues.

In these circumstances, Lord George Hamilton, concurring in the views of his predecessor, desires to support the recommendation of the Government of India, and trusts that the Secretary of State for War may now find himself able to accept their proposal.

I have, &c.
(Signed) HORACE WALPOLE.

The Under Secretary of State,
War Office.

Enclosure 2 in No. 2.

No. 7688/1505. War Office, London, S.W.,
SIR, 20 September 1897.

I AM directed by the Secretary of State for War to acknowledge the receipt of your letter of the 29th June 1897, M 4605, in which the Secretary of State for India in Council again supports the recommendation of the Government of India that Staff Corps officers on promotion to major and captain should receive one year's antedate to their commissions.

In reply, I am to acquaint you that the subject has received the very careful consideration of the Secretary of State for War, in conjunction with the Commander-in-Chief, and, after reviewing all the circumstances of the case, it appears that the reasons already specified in the letter from this Department of 29th January 1895 for refusing to accede to the proposed antedate still hold good, and therefore the Marquis of Lansdowne feels obliged to adhere to the previous decision.

I am, &c.
(Signed) G. LAWSON.

The Under Secretary of State for India.

Enclosure 3 in No. 2.

M. 9895.
SIR, India Office, 25 September 1897.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 20th September, No. 7688/1505, and to acquaint you that Lord George Hamilton would be glad, should there be no objection, to be furnished with the calculations upon which the opinion is based that the reasons for refusing to accede to the recommendation made by the Government of India in 1894 still hold good.

I have, &c.
(Signed) O. R. NEWMARCH, Major-General,
Military Secretary.

The Under Secretary of State,
War Office.

Enclosure 4 in No. 2.

No. 7688/1507. War Office, London, S.W.,
SIR, 16 October 1897.

I AM directed by the Marquess of Lansdowne to acknowledge the receipt of Sir O. Newmarch's letter of the 27th September, M. 9895, asking for the statistics upon which his Lordship has felt unable to concur in the proposal of the Government of India that promotions in the Indian Staff Corps to the ranks of captain and major should when they take place be antedated one year.

In reply, I am to state, for Lord George Hamilton's information, that in the Royal Artillery, which as a large corps most nearly resembles the Indian Staff Corps, the average rate of promotion during the the last three years has been as follows, the periods being those which have elapsed since the officer's first commission :—

—	To Captain.		To Major.	
	Years.	Months.	Years.	Months.
1894 - - -	9	5	17	9
1895 - - -	10	0	18	2
1896 - - -	10	6	18	2

And it is estimated that for the three subsequent years the rate will be,—

—	To Captain.		To Major.	
	Years.	Months.	Years.	Months.
1897 - - -	10	10	18	5
1898 - - -	11	1	18	10
1899 - - -	11	4	19	3

In the Royal Engineers, which though not equal in size to the Royal Artillery is also a large corps with one line of promotion, the rate of promotion has averaged,—

	To Captain.		To Major.	
	Years.	Months.	Years.	Months.
1894 - - -	9	2	19	10
1895 - - -	9	7	18	11
1896 - - -	10	5	18	8

And is calculated to be in--

	To Captain.		To Major.	
	Years.	Months.	Years.	Months.
1897 - - -	11	0	18	5
1898 - - -	11	0	17	5
1899 - - -	11	0	17	0

In the Cavalry and Infantry promotion is regimental, and therefore by small units. As a necessary consequence there are wide variations in the periods of service, after which the several ranks were attained, and it is not disputed that officers in some of the fortunate units where there is a present wave of quick promotion attain the rank of captain and major at varying periods of service, some of which are much shorter than those fixed for the Indian Staff Corps.

Taking the British officers, however, who are affected in the last three years, the slowest promotions were as follows:—

	To Captain.		To Major.	
	Years.	Months.	Years.	Months.
Cavalry :—				
1894 - -	9	2	19	9
1895 - -	11	10	20	0
1896 - - -	10	11	19	2
Infantry :—				
1894 - - -	11	2	22	1
1895 - -	11	9	21	6
1896 - - -	11	6	22	0

And these officers with many officers would be superseded by the proposed antedate in the Indian Staff Corps granting the captains seniority after 10 years' service, and majors after 19 years' service. From the preceding tables it is evident that promotion in Her Majesty's British forces is becoming slower, and there seems no reason to doubt that, subject to possible temporary exceptions, the same will continue.

What Lord Lansdowne chiefly fears in connection with the present proposal is, that it will tend to create an idea that Her Majesty's Government is bound to secure a uniform rate of promotion among Army officers and to prevent supersession, and he considers that isolated attempts to do so will only create another class of grievance.

All the circumstances of each case have to be weighed. In the case of the Indian Staff Corps the service of an officer is continuous up to the rank of lieutenant-colonel. The service of British officers is not continuous in the same manner, and their promotion is only attained by many officers being compulsorily retired, to the destruction of the

prospects of the latter, and with the result that the pension list is much weighted by their retirements.

These are the principal reasons why Lord Lansdowne deprecates an attempt being made to secure equality of promotion among different corps, which he believes to be impracticable.

I have, &c.

The Under Secretary of State for India. (Signed) G. LAWSON.

EAST INDIA (STAFF CORPS OFFICERS).

COPIES of Correspondence to Date relating to the Recommendations made by the Government of India in order to prevent the Supersession of Staff Corps Officers by those in the Line.

(*Sir Seymour King.*)

Ordered, by The House of Commons, *to be Printed,*
3 *March* 1899.

[*Price* 2½*d.*]

82.

EAST INDIA (MILITARY BULLET).

RETURN to an Address of the Honourable The House of Commons, dated 8 June 1899;—*for*,

"COPY of REPORTS on the effect of MILITARY BULLET now in use in INDIA."

India Office,
6 July 1899.

ARTHUR GODLEY,
Under Secretary of State.

(Lord George Hamilton.)

Ordered, by The House of Commons, *to be Printed*,
6 *July* 1899.

CX-y-8

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A COPY of REPORTS on the effect of MILITARY BULLET now in use in INDIA.

No. 1.

REPORTS on the NATURE of the WOUNDS inflicted by the ·303 LEE-METFORD BULLET.

From Major-General G. de C. Morton, Adjutant-General in India, to the Secretary to the Government of India, Military Department, dated Simla, the 24th July, 1895.

I HAVE the honour, by direction of the Commander-in-Chief in India, to report, for the information of the Government of India, that the General Officer Commanding, Chitral Relief Force, was asked to obtain the opinions of medical officers serving under his command, relative to the nature of the wounds inflicted by the ·303 inch bullet during the present campaign.

2. These reports* have now been received, and it is evident from them that the nature of the wounds inflicted and the absence of the shock do not justify the expectation that the present service bullet used with the Lee-Metford rifle would stop a cavalry charge, or a charge of fanatics, such as the British Army is liable to meet on the North-West Frontier of India, or in the Soudan.

3. The attached notes on the wounds inflicted by the Lee-Metford bullet received from the medical officers serving with the Chitral Relief Force are forwarded for information, and with a suggestion that they should be forwarded to the Secretary of State for consideration by the Ordnance select committee.

Précis of reports on the nature of the wounds inflicted by the ·303 inch bullet during the operation of the Chitral Relief Force.

1. During the campaign it was found that persons struck by the Lee-Metford bullets, even in important (though not vital) parts of the body, such as the hip, lower extremities, &c., often walked considerable distances for treatment, returning to their homes afterwards.

2. The conclusions arrived at are:—

I.—The entrance and exit wounds are very similar, the latter being somewhat smaller than the former.

II.—The bullet drills through a bone and does not fracture it.

III.—At close quarters, although important structures may be injured, the injury is insufficient to immediately cause shock or death.

IV.—Hæmorrhage is comparatively slow, owing to the smallness of the wound.

3. Of the cases reported the following are quoted:—

I.—A native of the Swat Valley has recovered from six Lee-Metford bullet wounds, four of which, it is said, must have proved fatal had they been inflicted by Martini-Henry bullets.

II.—A man wounded at the Malakand Pass on the 3rd April was seen on the 5th idem.

Two bullets had passed through his thigh, one close under his buttock and one about the middle; a third bullet had passed through his arm. In none of these wounds was the bone touched, and in none of them did there seem to be any extensive injury to the soft parts. The man walked some distance to camp, and when treated walked away again.

III.—A man was shot by a picquet on the 18th May; he had an old bullet wound about half an inch above the left patella, and stated that he was wounded at Panjkora on the 13th April. The mobility of the joint was in no way interfered with, and the wounds had healed so perfectly, that were it not for the rag tied round the knee they might have easily escaped observation.

* Précis attached.

IV.—A Corporal of the 1st Battalion, Bedfordshire Regiment, was accidentally shot by a comrade on the night of the 22nd May from a distance of only about three yards. The bullet entered the right hip, the wound of entrance was small and slightly contused at one side, where the bullet had passed close to the bone; the wound of exit was also small with everted edges and a rectangular shape. The Corporal stated that he scarcely felt the wound at the time of its receipt, that it did not make him fall, and that he walked about the camp for some time afterwards, and eventually to hospital. The wound healed *soundly* in a fortnight.

Extract from the Chitral Relief Force Political Diary for the week ending 7th July 1895.

* * * * * * *

Doctor Sutherland finds a great many patients coming to his dispensary. He informs me that all the cases of wounds from the Lee-Metford rifle that he has seen have been noticeable from their insignificance. In every case he has seen (he does not mention number of cases, but will later furnish his own report through his department) in which bones were touched, the bones were simply perforated, and occasionally splinters lifted from the surface when the bullet struck one side of the bone or emerged obliquely. He says that histories of the perforation of the chest and lungs and even of the abdomen without death are quite common, and also similar cases of brain wounds are mentioned. The wounds heal quickly. He says the people are free in their criticism of the weapon, and express contempt for it, saying it is not even good enough to steal, that though it has a long range, the bullet does not come with any force, and a man can walk quite well when hit by it.

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From Surgeon-Colonel T. Maunsell, A.M.S., Principal Medical Officer, Chitral Relief Force, to the Chief Staff Officer, Chitral Relief Force, dated 19th June, 1895.

In forwarding the attached reports on the nature of wounds and the effects produced by Lee-Metford bullets on the human body at short ranges, I have the honour to state that personally I have had no experience whatever of same, but from a perusal of these and similar reports from time to time in the medical periodicals, I concur in the opinions now expressed, and which are to the effect that while they are capable of causing instantaneous death if they enter vital parts, as brain, heart, great vessels, &c., and also of fracturing and even comminuting bones which they strike fully and fairly, nevertheless when they pass through soft parts, or even the spongy substance of certain bones, the amount of damage they produce is comparatively trivial, and repair is very quick.

It is often found that persons struck by these bullets, even in important (though not vital) parts of the body, as the hip, lower extremities, &c., often walk considerable distance for assistance, returning again afterwards.

I should say the chances are that the rush of, say, a body of fanatics, would not be stopped by them.

From Surgeon-Lieutenant Jay-Gould, Staff Surgeon, 1st Brigade, to the General Officer Commanding 1st Brigade, Chitral Relief Force, dated 28th May 1895.

I have the honour to forward herewith a brief synopsis of cases of wounded Swatis, including those only who received their wounds from the magazine rifle.

Some brief notes on the effect of the Lee-Metford bullet on bone and other tissues in the human body.

Case I.—Male, aged 25. Entrance wound, small; edges cleanly cut and very slightly inverted; situated two inches below and behind the right great trochanter, passing obliquely upwards and to the left through the sacrum; wound of exit above and behind the great trochanter, left, very little bigger than wound of entrance; edges slightly everted but not lacerated.

The sacrum was simply drilled, bone neither fractured not splintered; muscles and other soft tissues apparently little damaged.

With free drainage and the usual antiseptic precautions, the patient rapidly recovered, and in about three weeks was ready to fight again.

Case II.—Male, aged 18. Entrance wound behind internal condyle, right arm, small; edges cleanly cut and slightly inverted, passing obliquely downwards and outwards through the olecranon and upper part of shaft of ulna; exit wound two inches below tip of olecranon and half-inch to outer side of posterior border of ulna.

The olecranon was pierced obliquely; no fracture to be made out, very slight splintering of bone; damage to soft tissues trifling; recovery rapid; movement of elbow good.

Case III.—Male, aged 27. Wound of entrance middle third inner aspect right thigh, small; edges cleanly cut, little inversion, passing obliquely downwards and outwards through the extensor muscles, grooving slightly the front of shaft of femur. Exit wound outer aspect of thigh in upper part of lower third.

Bone not fractured; small amount of bone removed in minute fragments; recovery rapid.

Case IV.—Mullah, aged 45. Entrance wound small and sharply cut, situated in left submaxillary region above the level of hyoid bone, passing upwards and to the right through lower border horizontal ramus of lower jaw, right side. Exit lower part of cheek little bigger than entrance, slightly everted, edges not lacerated.

Bone not fractured, lower border splintered, but not to any great extent. Some small fragments removed, teeth intact, injury to soft tissues slight; recovery rapid.

Case V.—Male, aged 18. Entrance wound two inches above the external condyle, left arm, exit exactly opposite on inner aspect of arm, both entrance and exit wounds small, no laceration of skin; bone drilled but not fractured or splintered; recovery rapid; perfectly healed in 15 days.

Case VI.—Male, aged 35. Entrance wound behind surgical neck of humerus passing backwards and towards the vertebral column, grooving axillary border of scapula and coming out over centre of infra scapula fossa. Injury to bone slight; no splintering to be made out; damage to soft tissues trifling; recovery rapid.

Case VII.—Male, aged 20 Entrance wound upper third right forearm, passing directly backwards through and to outer side of radius; exit wound opposite entrance on posterior aspect of forearm, both entrance and exit wounds were small and sharply cut, bone not fractured, slightly splintered, several small pieces removed, damage to soft tissues slight; recovery rapid.

Case VIII.—Male, aged 32. Entrance wound anterior and inner aspect of upper third right thigh, exit centre of posterior aspect of thigh two inches below gluteal fold, both wounds sharply cut, no laceration or ecchymoses of skin, damage to soft tissues slight, bone uninjured; recovery rapid.

Case IX.—Male, aged 40. Entrance wound middle of right forearm small, edges sharply cut, slight inverted, passing directly backwards through ulna, exit on posterior aspect of forearm a little bigger than entrance, no laceration of edges.

Ulna fractured with slight splintering, some fragments of bone removed, damage to soft tissues slight. Recovery slow as patient attended very irregularly and allowed wounds to get dirty.

Case X.—Male, aged 17. Entrance wound anterior aspect left forearm, lower fourth small, edges sharply cut, passing directly backwards through lower extremity of radius and out on posterior aspect of forearm above wrist; bone apparently not fractured, slight amount of splintering, few small fragments removed, making good recovery, movement of wrist and fingers fair and improving daily.

Case XI.—Male, aged 30. Entrance outer and posterior aspect of middle third right thigh, exit same level on anterior aspect, bullet passing outside the femur, damage to muscles, &c., slight, both entrance and exit very small, no lacerations of skin; recovery rapid.

Case XII.—Male aged 85. Entrance inner and posterior aspect of lower third right leg, passing behind tibia through fibula, exit external aspect of leg on a level with entrance, entrance wound small with sharply cut edges, exit little larger, edges slightly everted. Fibula fractured and splintered, but not severely, several small fragments removed; recovery rapid.

Case XIII.—Male, aged 20. Entrance wound through left cheek below molar bone and exit right cheek, anterior border of masseter muscle and at a slightly higher level than entrance wound, both wounds small with sharply cut edges.

Both inferior maxillary bones had been pierced together with nasal septum palatal processes of superior maxillaries uninjured, second bicuspid and first molar on left side loosened and subsequently removed; no splintering or fracturing of either bone could be made out; little or no subsequent swelling or inconvenience; rapid recovery.

Case XIV.—Male, aged 26. Entrance posterior aspect of left shoulder below acromion process, exit anterior aspect of arm about 2 inches below shoulder joint; both wounds small, exit wound edges everted and very slightly ecchymosed.

Humerus pierced below head, few small splinters removed, no fracture to be made out; soft tissues apparently little damaged; recovery fairly rapid, movement of arm good.

Case XV.—Male, aged, 29. Entrance wound left skin just below patella tubercle of tibia; exit back of calf three inches below bend of knee; both wounds small, edges sharply cut, tibia pierced but not fractured, small amount of splintering; soft tissues apparently little damaged; during treatment there was a good deal of discharge, two weeks after the wound was inflicted I enlarged entrance wound and removed two loose pieces of bone of ½ inch and 1¾ inch length respectively. After this the discharge visibly diminished and patient made a rapid recovery.

Case XVI.—Male, aged 17. Entrance wound outer side right arm upper third; exit posterior aspect of arm on same level as entrance; both wounds very small, edges sharply cut, no bruising or ecchymosis; bone not injured; damage to soft tissues must have been very slight as it healed up in a very short time.

Case XVII.—Male, aged 40. Entrance wound three inches above ankle-joint, anterior aspect of right leg; exit posterior aspect of leg on same level as entrance; both wounds small; edge of exit wound everted, tibia pierced and splintered slightly; no fracture of bone; damage to soft tissues slight; recovery rapid.

Case XVIII.—Male, aged 25. Entrance wound outer side right thigh about middle; exit on same level inner aspect of thigh, bullet passing in front of bone, not touching it; both wounds very small, and damage done very slight.

Case XIX.—Male, aged 20. Entrance wound anterior aspect left arm about 2 inches below elbow-joint; exit posterior aspect left forearm on same level as entrance; bullet passed outside the radius but touched the bone, which on examination I found bare and rough; two or three very small pieces removed, bone not fractured; trifling damage done to soft tissues; recovery rapid.

Case XX.—Male, aged 45. Entrance wound just below right molar bone; exit left side below centre of lower border of zygomatic arch, bullet passing obliquely backwards from right to left; what course this bullet took I am not prepared to say, could not get a probe in to any great length, and found it utterly impossible to establish communication between entrance and exit. This patient had no severe symptoms, no temperature during treatment; is making a good recovery.

I have merely quoted in the above cases the course of the bullet, giving in each case its effect on bones and soft tissues, purposely avoiding detailed treatment. Speaking generally, my treatment of all cases of bullet wounds in the field, is free drainage, surgical cleanliness, combined with as many antiseptic precautions as it is possible to apply in a field hospital on the move.

Principal dressings used—pulverised iodoformi, boracic lint, antiseptic absorbent wool, &c.

There can be no doubt that from a humanitarian point of view, the Lee-Metford rifle is a perfect weapon; the bullet obviously inflicts very little damage on the soft tissues, and on bones its action is perhaps not so severe as was expected, apparently the bullet prefers rather to go through a bone than to badly fracture it; in one or two of the cases quoted bones have been fractured, but in no case severely comminuted.

In quoting above cases I am unable to state at what ranges these men were shot, and I may have been unfortunate enough to treat only their slightly wounded. Up to date I have been unable to get hold of any dead, open up their wounds and see what the actual effect on bone is; but from the little experience I have had in injury to bone tissue by the Lee-Metford, I am inclined to think its effects have been exaggerated: instead of badly fracturing and comminuting the bone, it appears only to drill the bone and slightly splinter the edges; a hard bone, like the shaft of the femur, it in all probability would fracture if it hit it fair, otherwise it would groove or glance off it.

How is it that this bullet does, or apparently does, so little harm? Is it that the diameter being small, the apex comparatively sharp, the thimble very hard combined with enormous spin and velocity enable it to act as a rapidly working drill and consequently simply bore a hole in a bone instead of smashing it up; again with these effects, is such a bullet capable of stopping a rush?

In the event of more fighting I hope to collect more notes to strengthen or disprove what I have said regarding the magazine rifle.

(Sd.) JAY-GOULD, Staff-Surgeon, I.M.S.,
1st Brigade, Chitral Relief Force.

From Brigadier-General Alexander A. A. Kinloch, Commanding 1st Brigade, Chitral Relief Force, to the Assistant Quartermaster-General, Line of Communications, dated 3rd June 1895.

I consider that Surgeon-Lieutenant Gould's report is a very interesting and important one. Should more extended observations confirm the conclusions that he has come to, *viz.*, that the Lee-Metford bullet, as at present manufactured, has not sufficient "stopping" power, I would suggest that some modification of the bullet should be made. From experiments that I have personally carried out, I am of opinion that what is known as the "Jeffery" bullet, the apex of which is crosscut for a considerable length, would meet all requirements. I have been informed that one native of the Swat Valley, who was treated at Chakdara, has recovered from six Lee-Metford bullet wounds, four of which must have been fatal had they been inflicted by Martini-Henry bullets. This account is perfectly authentic.

From Surgeon-Major Y. Coutts, A.M.S., Medical Officer in charge No. 1 British Field Hospital, to the Principal Medical Officer, Chitral Relief Force, dated 8th May 1895.

I have the honour to forward herewith a report on wounds produced by the Lee-Metford rifle bullet so far as they have been observed in the 1st Brigade, Chitral Relief Force. I am particularly fortunate in this connection in obtaining the excellent series of cases detailed by Surgeon-Lieutenant Jay-Gould, I.M.S.

Two cases of Lee-Metford bullet wounds treated in No. 1 British Field Hospital.

1. No. 3932, Private A. Smith, Gordon Highlanders, was climbing the Malakand on 3rd April, dragging his rifle behind him, when the trigger caught against something and the rifle went off. The bullet entered the left leg about the middle of the inner surface and just behind the inner border of the tibia, passed downwards, and outwards coming out about the junction of the lower and middle third of the fibula. The entrance was small, with slightly inverted and blackened edges. A long probe could be passed quite through the wound to the exit, which was larger, more of the nature of a small laceration, with everted edges. The tissues in the track of the wound appeared to be slightly damaged, and the fibula was apparently drilled and fractured but not splintered. There was no constitutional disturbance, and only slight pain on the day following the receipt of the wound. The patient was transferred to the base.

2. Corporal W. Waspe, Bedford Regiment, was accidentally shot by a comrade on the night of 22nd May during a false alarm. The man who fired the rifle was standing about three yards from the patient on his right front. The bullet entered the right hip just at the outer surface of the femur, two inches below the great trochanter, passed backwards and inwards, and came out on the middle of the gluteal fold. The wound of entrance was small, slightly contused at one side, where the bullet had passed close to the bone, the wound of exit was also small with everted edges, and a rectangular shape. There was some hæmorrhage for a day or two from the wound of entrance but no bone injury. The wound healed soundly in a fortnight.

The patient stated that he scarcely felt the wound at the time of its receipt, that it did not make him fall, and that he walked about the camp for some time after its receipt. He certainly walked to hospital.

There seems no doubt that the Lee-Metford bullet produces much less damage to bones and soft tissues than was anticipated, that, in fact, it is the most humane missile we have yet used. It is also doubtful if this bullet would stop an enemy unless it took effect in a vital spot, and therefore it is less reliable in some fights with frontier tribes than the Martini-Henry would be.

(Sd.) Y. Coutts, A.M.S.,
Surgeon-Major.

From Surgeon-Lieutenant-Colonel P. F. O'Conor, in medical charge, No. 35, Native Field Hospital, 2nd Brigade, Chitral Relief Force, to the Senior Medical Officer, 2nd Brigade, Chitral Relief Force, dated 10th June 1895.

I have the honour to state that my experience in wounds produced by Lee-Metford bullets has been very limited. I have seen the following cases:—

1. A man seen at Khar on the 5th of April. He had been wounded at the Malakand on the 3rd; two bullets passed through his thigh, one close under his buttock and one

about the middle, a third passed through his arm. In none of them was the bone touched, and in none of them did there seem to be any extensive injury of the soft parts. The apertures of entrance and exit were clean and healthy looking, presenting little difference in size or appearance. There was little or no swelling and very little pain. The man walked some distance to camp, and, when dressed, walked away again.

2. A man who was shot by a picket at Mundah on the 18th of May. On examination an old bullet injury was found about half an inch above the left patella. He stated that he was wounded at Panjkora on the 13th of April. Two darkish circular scars about $\frac{1}{4}$ inch in diameter, and two inches or so apart, in a horizontal line on the front of the thigh, were all that remained. The mobility of the joint was in no way interfered with, and the wounds had healed so perfectly, that were it not for the rag tied round the knee they might easily have escaped observation.

From Surgeon-Captain Allan J. Macnab, Medical Officer, "Queen's Own" Corps of Guides, to the Senior Medical Officer, Mundah, dated 8th June 1895.

I have the honour to say that my experience of gunshot wounds produced by Lee-Metford bullets has been so extremely limited as to be almost useless. Only one such case, in fact, has come directly under my observation, that of a Mamund who was wounded in the action on the Panjkora river of the 13th April, and who, on the morning of May 18th, was brought into camp by a small party of the regiment, which, during the night, had come in contact with 13 or 14 of the enemy near the village of Miankilai. He was badly wounded in the right leg, which had been fractured by a Martini bullet, and the tibia extensively comminuted, with great damage to the soft parts at the point of exit. Before sending him to No. 35 Native Field Hospital for treatment, I examined his left knee, which was tied up with a rough bandage. I found two small round scars firmly healed, and about quarter inch in diameter, about two inches apart, and just above the left patella. The bone was uninjured. The two scars were exactly alike in appearance, and it was perfectly impossible to say which was that of the entrance of the bullet, which of exit. There was no impairment of mobility of the knee, and the wounds had healed quickly and well.

No. 2.

Trials with the ·303-inch Lee-Metford Bullet.

From the Superintendent, Small Arms Ammunition Factory, Dum Dum, to the Inspector-General of Ordnance, Bengal Command, dated 3rd September 1895.

I have the honour to report as follows:—

Experiments were carried out on three bullocks at a range of 300 yards with the following bullets:—

(1.) Service ·303″ bullet (for cartridges S. A. ball Cordite ·303″ II.).

(2.) The same bullet with $\frac{1}{12}$ inch of the tip filed off exposing the lead.

(3.) Similar to (2), but the point rounded.

1st shot.—At 20 yards. Bullet went in between the eyes, and came out at the throat; holes of entry and exit small. Bullet then hit foreleg above the knee and broke it very badly. A second shot fired at 10 yards to kill the bullock entered head about 2 inches above the line between the eyes, and came out at belly. Holes of entry and exit small. Bullock killed by this shot.

3rd shot.—At 300 yards. Bullock placed on his back with legs tied up, sideways to firer. Bullet passed between ribs of entry and drilled clean hole through rib at exit side. Bullet recovered uninjured in earth bank behind.

4th shot.—Ricochet; glanced on rib and caused a comminuted fracture.

5th shot.—Passed through stomach.

6th shot.—Passed through fleshy part of thigh of one leg and through fleshy part back of tibia of other hind leg. Small holes of entry and exit. Next to no damage done.

7th shot.—Passed through fleshy part back of tibia of both legs; small holes of entry and exit.

8th shot.—Hit under back bone close to tail; no bone struck. Holes of entry and exit small. An envelope of a bullet was found complete, but distorted under skin on the far side with a portion of the core sticking in the point. This was believed to be part of the bullet which ricochetted (4th shot), but it was impossible to say for certain as there were three wounds of exit close to one another.

2. Service bullets with points filed off.

1*st shot.*—At 20 yards. Hit between eyes; hole of entry small; no hole of exit; eye forced out of socket.

2*nd shot.*—At 5 yards to kill the bullock; hit between the eyes; hole of entry small. Bits of envelope and core found under skin on side of head and back of jaw.

3*rd shot.*—At 300 yards. Hit behind shoulder; small hole of entry, slightly larger of exit; missed ribs on both sides.

4*th shot.*—Hit point of elbow; bone pulverised; part of bullet passed through tissues below breast bone, where parts of core and envelope were found.

5*th shot.*—Hit upper part of thigh. Fractured thigh bone with slight comminution; small holes of entry and exit.

6*th shot.*—Passed through about 2 inches of flesh of thigh; small hole of entry, slightly larger of exit; very little damage done.

7*th shot.*—Hit inside of hock-joint and grooved the bone.

8*th shot.*—Passed thrcugh about 4 inches of flesh of thigh; bullet recovered intact from sand bank behind.

9*th shot.*—Passed through about 6 inches of flesh of thigh; grooved back of thigh bone, hole of entry small, exit slightly larger.

10*th shot.*—Passed through stomach back of ribs; small hole of entry, slightly larger of exit.

3. Service bullet with tip filed off and rounded.

1*st shot.*—At 20 yards. Hit 2 inches below top of head between horns. Very large hole of exit at back of head. Another shot lower down blew the brains out of the old hole. No other hole of exit made.

3*rd shot.*—At 300 yards. Passed through thigh of both legs. Small holes of entry and exit. No pieces of bullet left behind, which probably passed through practically intact.

4*th shot.*—Hit shaft of thigh bone, which it fractured. Small hole of entry; exit 1 inch diameter with jagged edges. Bits of lead found at exit.

5*th shot.*—Passed between ribs at entry; at exit fractured rib right across, and made hole in rib of 1 inch diameter; hole of exit about ¾ inch diameter with jagged edges.

6*th shot.*—Hit humerus and pulverised the bone; hole of exit about 1 inch diameter with jagged edges and bits of bone; protruding muscles were very much damaged.

7*th shot.*—Passed through stomach; hole of entry small, exit slightly larger.

8*th shot.*—Hit rib behind shoulder and fractured it, bits of the rib being carried on. Grooved back of the breast bone; large hole of exit with jagged edges; passing on it hit shoulder joint of the other leg; large jagged hole of entrance and bits of envelope found in this wound; bone fractured.

It appears that the service bullets with points filed off (rounded or not) do more damage to tissues or bone than the service bullets.

I attach reports by Surgeon-Captain E. Morphew on these experiments.

Service Bullets with Tips filed off and rounded.

The first bullet fired at the head entered between the horns through small hole of entrance; both in skin and bone the hole of exit was very large at the back of the head, and a large portion of top of the skull was carried away.

Shots, body, and limbs at a distance of 300 yards.

A bullet passing through the fleshy part of both thighs caused a small wound of entrance, that of exit was slightly larger; there was very little damage to the muscles.

A bullet struck the hard shaft of the thigh bone, causing a comminuted fracture of the bone. The pieces of bone were large. There was no pulverising and no fissures were seen in either end of the shaft. The hole of exit was large, 1 inch in diameter, with jagged edges; the bone here was thickly surrounded by muscles, which were extensively torn. Pieces of lead were found in the wound.

A bullet passing into the chest between two ribs through small hole of entrance traversed the chest cavity and caused a comminuted fracture of a rib on the opposite side, leaving a hole in the rib about 1 inch in diameter. The hole of exit was large with jagged edges.

Another bullet struck a rib behind the shoulder, causing a comminuted fracture, bits of rib were carried into the chest cavity; the bullet passing on, grooved the back of the breast bone, which is a soft, cancellous bone, and made a large hole of exit on the other side, with lacerated edges; it then struck the opposite shoulder just below the joint, causing a large jagged hole of entrance in which a piece of the envelope was found; it

fractured the bone, carrying away a piece of the posterior sharp edge. The final hole of exit was very large, 1½ inches in diameter, with extensively torn edges; another piece of the envelope was found here.

The shaft of the bone above the elbow joint was struck by another bullet, which caused extensive comminution and pulverisation; the muscles surrounding the bone were extensively damaged, piece of bone embedded in them. The hole of exit was large, 1 inch in diameter, with jagged edges; pieces of bone were carried through it.

(Signed) E. M. MORPHEW,
Surgeon-Captain, A.M.S.

The 3rd September 1895.

Experiments with the Lee-Metford Service Bullet at 300 yards.

The first shot fired at 20 yards to kill bullock entered the forehead between the eyes, passing out through small hole of exit; it struck the off-foreleg about 4 inches above the knee, fracturing the bone in the usual way seen with this bullet, the bone being extensively comminuted, and the upper and lower ends of the shaft fissured. The wound of exit was very long, 2 inches, with a flap of skin at the upper, and 1 inch long.

At 300 yards the bullets made the same kind of wound, as at 50 yards, to the soft tissues, the damage to the muscles being slight. One bullet striking a rib in the centre of the shaft drilled a clean hole through it, without any fissuring. The wound of exit on the opposite side of the chest was small.

Another rib struck obliquely was extensively comminuted.

Service Bullet with Tip filed off.

First bullet fired at 20 yards to kill, entered between eyes rather to the right; hole of entry in bone small, no wound of exit, but the lower jaw near the joint was broken and extensively comminuted.

Shots fired at body and limbs at a distance of 300 yards.

The character of wounds caused by bullets at this distance closely resembled that of wounds caused by the service bullet when only soft structures were hit. The wounds of entry were small and those of exit slightly larger, the edges of which were not jagged or torn, and the muscles were not greatly injured.

One bullet struck the soft articular end of the lower bone forming the elbow joint. The bone here is cancellous in structure. The bone was broken into several pieces, and there was a certain amount of pulverisation, the particles being discoloured with lead, and injury to the muscles was extensive. The hole of exit was large, with jagged edges, and pieces of bone protruded through it.

A bullet striking the hard shaft of the thigh bone fractured it, with slight comminution, the fragments being large, there was no fissuring of the ends of the bone; both wounds of entry and exit were small. Another bullet just struck the back of the other thigh bone, and simply made a shallow groove in the bone, which also occurred when a bullet just struck the posterior surface of the softer articulate end of the lower bone forming the hock joint. The wounds of entry and exit were in each case small, those of exit being slightly larger, but the edges not lacerated.

(Signed) E. M. MORPHEW,
Surgeon-Captain, A.M.S.

The 31st August 1895.

From Surgeon-Major J. W. Rodgers, 28-B Native Field Hospital, to the Principal Medical Officer, Line of Communications, Chitral Relief Force, dated 27th May 1895.

I have the honour to state that only two cases of gunshot injury inflicted by Lee-Metford Rifles came under my observation at Chakdara. They are as follows:—

(1.) Abdul Gaffoor, age about 40 years, a resident of village Badaon in the Swat valley, stated that he was wounded in the left leg in the action at Malakand. There was a small cicatrix about the size of a large split-pea over the left tibia, about the junction of its lower and middle thirds and close to its anterior edge. There was another of the same size immediately opposite it on the back of the leg. Around the cicatrix on front of the leg was a swelling about the size of a large egg; fluctuation was felt over

some parts of it, especially that directly over the bone; the rest had a doughy feel. The point of a knife was thrust into it, but only a little venous blood oozed out. The tumour was evidently a blood-clot. A pad and bandage were applied, followed in a couple of days by application of tinct iodine and pressure Surgeon-Major White, A.M.S., under whose care the case was left when I left Chakdara, states that the swelling has almost disappeared now.

(2.) Mahommed Ishak, age 45, a resident of village Tekenai (Tannah?) came to me, complaining of stiffness of muscles on right side of neck, and inability to move his head freely. Said he had been wounded in the action at Khar. He presented the following :—

1. A small recent scar on back of right side of neck, about $1\frac{1}{4}$ inches behind posterior border of sterno-mastoid and on level with 4th cervical vertebra. A puckered cicatrix in middle of anterior one-third of tongue. The two incisor teeth on left side of upper jaw were broken off close to the gum. He stated that the bullet went in at his mouth and came out at the back of his neck.
2, 3, and 4. Three small cicatrices in a line $\frac{2\,0}{3\,0}$ in left iliac region, No. 2 being close to and in line with anterior superior spire of ileum, No. 3, about $1\frac{1}{4}$ inches below 2, and No. 4 about $\frac{3}{4}$ inch below 3. He stated that they came out behind; but I could find only one scar on inside of left buttock close to anus. He would not allow a prolonged examination of these parts.
5. Small scar just below apex of left patella; another of same size on inside of head of tibia just in front of inner hamstring. From the position of these scars, I think the bullet must have passed through the inner tubes only of tibia.
6. A small cicatrix above inner maleolus, left leg; another on middle of inner border of left foot. The man stated that he was ill for a fortnight, and was then able to go about. I saw him about the 13th or 14th May.

From Surgeon-Major J. W. Rodgers, in Medical Charge B-28 Native Field Hospital, to the Principal Medical Officer. Line of Communications, Chitral Relief Force, dated 18th June 1895.

I have the honour to inform you that I have seen two men only who were injured by Lee-Metford bullets. The wounds on the persons of the men I examined were quite healed when I saw them, but from their position I came to the following conclusions :—

(*a.*) That the bullet fired from the Lee-Metford rifle can, from its small size, great hardness, and penetrating power, pass clean through bones, solid and cancellous, without causing much damage to the bone.

(*b.*) That there can be little, if any, injury to the tissues in the immediate vicinity of the track of a Lee-Metford bullet in soft parts.

(*c.*) That the wounds caused by the Lee-Metford bullets are clean, and appear to heal kindly and readily.

(*d.*) That the bullet can have very little stopping power. By this I mean that a determined man labouring under the excitement of a fight, except he be struck in some vital part, when death must be immediate, *e.g.*, through the heart or head, or when some great vessel is injured, can, though he receive several bullet-wounds, advance and cause much damage before he is put out of action.

From Surgeon-Lieutenant David W. Sutherland, I.M.S., Staff and Civil Surgeon, Chitral Relief Force, to the Principal Medical Officer, Chitral Relief Force, dated 25th August 1895.

I have the honor to submit the following report upon the cases of Lee-Metford rifle bullet injuries seen by me in the Swat valley during the past few months, with a few additional remarks upon the native views of the projectile, and the wounds which it causes. Some sixteen cases of Lee-Metford injury were observed by me altogether, and were seen at varying intervals of time after being struck; some having come into hospital a few days after receipt of the injury, and others not until two, three, or four months later.

The cases are first briefly enumerated in detail, and were as follows :— Enumeration of cases.

CASE I. Wound of hand.

Said Hussain, aged 22, resident of Derai village, Ranizai. He was shot upon the Malakand, on 3rd April, 1895, by a bullet from a magazine rifle, which struck him in the left hand and passed through it. The bullet first struck the radial side of the base of the first phalanx of the left index finger, entering obliquely, then passed upwards and backwards through the base of the first plalanx, through the meta-carpo phalangeal joint of the index finger, and through the distal end of the second metacarpal bone,

simply perforating them all. It then entered the side of the third metacarpal bone, about its middle, not fracturing the bone, but raising a little of its outer shell, and then emerged from the dorsum of the hand obliquely, just over the centre of the third metacarpal bone. He stated that he was only about 15 yards distant when struck, that there was not very great discomfort in receipt of the wound, and that both wounds, entrance and exit, healed up in 9 or 10 days. He came to me early in June, complaining of a stiff hand, and on examination I found the tendon of the middle finger was adherent to the scar of exit, and was the cause of the trouble. The entrance scar was small and ovoid, while that of exit was more linear in character and irregular. There was good movement in the meta-carpo phalangeal joint which had been perforated, and no evidence of fracture or fissuring.

CASE II. Wound of scapula.

Hadji Pir, aged 85, resident of Batkhela village, Ranizai. He was wounded behind the left shoulder in the Malakand engagement on 3rd April, and came to me early in August to show the scars and effects. He was a very well preserved old man, and told the story that he was upon the Malakand ridge on the day of the fight, and while taking aim at a man to his left front he was shot by a magazine bullet from his right rear, at some 50 yards distance. The gun fell from his hand when he was struck, but he himself did not fall. He then picked up the gun and made away to the hills, upon which he stayed for the next three days and nights. There was much pain on being struck and very severe bleeding, which lasted for the three days in which he strayed upon the hills. In a month both wounds had healed completely, but he came to me early in August complaining of a stiff shoulder and difficulty in moving the scapula. At that time he had a scar of entrance upon the left side of the back, about 2½ inches, external to the 6th dorsal spine. This scar was somewhat linear and about ½ inch in length. From the position of the scars of entrance and exit, the bullet had apparently entered just internal to the vertebral border of the left scapula, had grooved the 5th rib and passed through the subscapular fossa and the subscapularis muscle, and had then emerged through the axillary border of the scapula. The exit scar was also somewhat linear and rather less in size than the scar of entrance, and was situated behind the posterior fold of the axilla, and about 1½ inch above the inferior angle of the scapula. There was no deformity of the bone indicating a past fracture, and the bullet had evidently simply perforated.

CASE III. Wound of buttocks and rectum.

Asaat, aged 32, resident of Batkhela, Ranizai. He was wounded upon the Malakand on 3rd April by a magazine rifle bullet. He came to me early in August, and I found that the bullet had passed through his buttocks and had perforated his rectum. There was a scar of entrance behind the right great trochanter, small and circular, and less than the diameter of the bullet. From thence the bullet had passed almost transversely to the left, but slightly upwards, and had emerged in the left buttock external to the ischial tuberosity and at the level of the upper part of the great trochanter. In this place there was a small, pink, recently-healed scar, of slightly larger extent than the scar of entrance. The bullet had passed just in front of the lower part of the sacrum and had perforated the rectum, for there was a history of much bright-red blood in the stools for the first three days after the injury, and he used to "break wind" through the exit hole of the bullet for fully a month afterwards. The entrance wound healed in eight days after the injury, but the exit wound took four months to heal, and had only really repaired four days before I saw it. His story is that he was upon the top of the Malakand ridge on the 3rd April and was shot by a Highlander from the foot of the pass, about 1,000 yards range. When struck, he at once fell to the ground, and was lifted and carried from thence to his home by friends. There was much bleeding at the time, and blood came in great quantity from both wounds for some five days afterwards.

CASE IV. Wound of shoulder.

Sirgun, aged 48, resident at Batkhela, Ranizai. He was in a "sangar" on the Malakand Pass on 3rd April, until the cry went up that the Guides had gained the ridge above on his right. On hearing the cry he turned towards the ridge to fire, and straightway received a Lee-Metford bullet through his left shoulder, at what he thinks would be 100 or 150 yards range. He came to me in August to show the injury, and had then a scar of entrance behind the left shoulder, over the hinder border of the deltoid, about 1 inch below the spine of the scapula. This scar was small, slightly larger than the diameter of the bullet, and irregular. The bullet had then evidently passed forwards and downwards, perforating the humerus below the greater tuberosity, and had emerged through the centre of the deltoid on the outer side of the arm, about 1½ inches below the acromion. The scar of entrance was small and puckered, and the fibres of the deltoid in that immediate neighbourhood were wasted and atrophied, probably from a division of some of the circumflex branches of supply. He gave the history that the bullet struck with some amount of force, but did not cause much pain. His gun was in his right hand at the time, and he did not drop it, nor did he fall himself. There was great bleeding at the time, and it lasted for some nine hours afterwards. He stayed upon the hills that day and went home at night. He treated the wounds himself by the application, first, of the fleshy side of a fowl's skin, and afterwards by poultices. In 15 days the entrance wound healed, and in one month the exit wound filled up. No pieces of bone came out from either wound.

Dindar, aged 45, resident of Batkhela, Ranizai. He was in the Khar fight on 4th April, and was shot through the right thigh by a Lee-Metford bullet, from either the Bedfords or 60th Rifles. He came to me early in August, so that notes might be made upon his injury, and had then a scar on the outer side of his right thigh, just about the junction of its upper and middle thirds, where the bullet had entered. From an oblique entrance of the bullet this scar was larger than usual, and about twice the size of the diameter of a magazine bullet. The bullet, entering the thigh in this place, had passed upwards and backwards, and very slightly outwards, perforating the former below the great trochanter without causing fracture. The scar of emergence was situated immediately over the bone, about 2½ inches below the tip of the great trochanter, but behind its body. Both the scars were freely movable, but the exit scar, like that of entrance, was largish from an oblique emergence. He tells that he was some 1,000 or more yards distant when struck, and that he immediately fell to the ground, not so much from the severity of the injury, but from his being what he called a "kam dil" (feeble-hearted) man. The bullet, he said, struck him with force, and the wound caused him much pain. The hæmorrhage from the wound at the time was very great. He was lifted by four of his friends and carried home, and both the wounds of entrance and exit were healed completely five days afterwards.

CASE V.
Wound of thigh.

Hukmer Shah, aged 48, resident of Batkhela, and a syphilitic subject. He was on the top of the Malakand Kotal on 3rd April 1895, during the storming of the pass, and has quite an interesting story to tell. At first he was half-sitting, half-kneeling, on the edge of the cliff, hurling down stones upon the British soldiers as they pressed upwards. In a while the cry went round that some of the British soldiers had gained the ridge. On hearing this, he half-rose up and drew his tulwar, but, when the blade was about three quarter way out of its sheath he was struck by a Lee-Metford bullet in the right forearm. Dropping his tulwar at once, he grasped the wounds with the thumb and fingers of his left hand and bent his head. Just then a second bullet from behind skimmed along the middle of his back, between his shoulders, causing him to throw back his head and spring to his feet. As he did so, a third bullet passed in at his left groin and out behind, leaving him much wounded. He tells that there was much bleeding from the wounds, and great shock; but he got away, and stayed all night upon the hills, not venturing home until next day. He states that there was not much pain, and puts down the range at which he was struck at 100 to 150 yards.

CASE VI.
Wound of forearm (1).
Wound of groin (2).

He came to me in Alakand on 7th April, and I dressed the forearm wound, but did not know then of the graze upon the back, nor the wound in the groin. On that day, four days after the fight, he walked some five miles to have the wound dressed, and kept up with a regiment on the march the whole way. At that time he had a small entrance wound on the back of the right forearm, about 3 inches below the external condyle of the humerus. It was rather smaller in size than the diameter of a magazine bullet, had inverted edges and a smooth circular outline, and had begun to heal.

He tells of great bleeding at the time of the injury, but when I saw it there was none. The bullet, entering the forearm here, had passed then upwards and inwards, and had emerged below the bend of the elbow through the pronator radii icres, and just lower down than the coronoid process of the ulna. The bullet in its passage had perforated the shaft of the radius to one side of its centre, and had lifted a portion of the shell of the bone, but had not caused fracture. The exit wound was small and circular in character, like the wound of entrance, and had slightly everted edges. I again saw him early in August, and then he only showed on his forearm two small circular scars, less in size than the diameter of the bullet, each having a coppery-tinted areola around it from his syphilitic constitution. He stated that the forearm wounds healed up within seven days after the injury.

In August he displayed a second Lee-Metford bullet-wound which he had in his left groin, the entrance part of which was still a discharging sinus. The bullet struck in the inner part of the left groin, well inside the femoral vessels, and just below Poupart's ligament, then passed backwards and outwards and emerged through the left buttock at a point slightly internal to midway between the great trochanter of the femur and the ischial tuberosity. In its course it must have passed through, or have grazed, the hip-joint, and at present the persistence of a sinus seems to be due to spicules of dead bone deep down in the wound. The entrance wound when seen was still small, and little larger than the bullet, while posteriorly there was a small, irregular, and pigmented scar. He told of great bleeding at the time of the injury, and some amount of shock, but not sufficient to prevent him getting away unaided to the hills, upon which he stayed the whole night before venturing home. In neither of the wounds was there much pain, but the groin wound caused rather more discomfort than the forearm wound. The buttock exit wound healed up in about 12 days, but the groin entrance wound is still unhealed. He thinks he was about 100 yards distant when struck. The graze of the back has left no scar.

Maashal, aged 60, a lambardar, of Batkhela, Ranizai. Was shot upon the Malakand in two places by the British on 3rd April, 1895. The first bullet struck the back of the left upper arm near the elbow, just above the external condyle, where it has left a small irregular scar, much less than the diameter of the bullet. It then perforated the

CASE VII.
Wound of arm (1).
Wound of jaw (2).

lower end of the humerus in a direction forwards and somewhat upwards, and emerged about one finger's breadth above the bend of the elbow, 2½ inches above and internal to the external condyle of the humerus. The scar of exit was very minute and resembled a small pit after small-pox. There was no evidence of fracture of the humerus at the seat of the injury, nor implication of the elbow joint, which was freely movable, but a roughening was left on one part of the external supra-condylar ridge of the humerus as if a fissure had extended out to there. There was the history of very severe bleeding at the time, which continued from both wounds for about three days. The pain was only slight, but the bullet struck somewhat forcibly, though not sufficient to make him fall. The range he gave as 20 yards, as he was near enough to hurl stones, but he cannot definitely fix it, for he said "the bullets fell at that time like rain." Both wounds were entirely healed in 12 or 13 days.

The above wound caused him little inconvenience, and he continued the fight to get, three quarters of an hour later, a bullet through the jaw. This also was a magazine rifle bullet, and struck him beneath the chin, in the lower and fore part of the left submaxillary triangle, the scar of which in August was hardly visible The bullet then passed upwards and to the right, crossing the middle line of the neck, and just opening into the floor of the mouth, after which it perforated the lower jaw, just outside the canine fossa, and in its emergence detached a portion of the outer plate of the jaw, which was afterwards cast out as a sequestrum. The jaw itself was not fractured. From this wound there was great pain and much bleeding, and upon receipt of it he discontinued the fight and went home. The entrance wound healed in 25 days, but the exit wound took fully two months to get well, and when seen in August was represented by a linear scar.

CASE VIII.
Wound of forearm (1).
Wound of arm (2).

Mohammed Ghulam, aged 40, resident of Batkhela, Ranazai. He, in like manner to case VII, was shot upon the Malakand in two places by magazine bullets. The first bullet struck the radial side of the right forearm about 4 inches above the wrist, and when seen by me in August, the place was marked by a small, dark, raised scar. The bullet had then passed downwards and inwards through the radius, which it had perforated in its passage, but, curiously, had fractured at the ordinary seat of Collis's fracture, lower down, and now the hand has a typical Collis's distortion. After perforating the radius it then passed through the ulna, lifting a few portions of the shell of the bone in its emergence. The scar of exit was about 1½ inches above the wrist-joint, on the ulnar surface of the forearm, towards its posterior surface, and of largish size and irregular, being 1½ inches long and ½ inch broad, and had begun to assume a cheloid character. He gave the history of little pain upon receipt of the injury, but of great bleeding.

He fell upon his side when struck, but rose afterwards and went unaided to his home. The entrance wound healed up in 12 days, but the exit wound took three months to close, during which time some pieces of bone came away.

After receiving this wound he was sitting upon the ground supporting his right hand, when a second magazine bullet struck him in the right upper arm, fired from what he thinks would be from 25 to 50 yards distance. This bullet passed in through the upper part of the outer surface of the right arm, just at the apex of the deltoid attachment, and perforated the humerus without causing fracture, and then emerged below the inner border of the deltoid, in the axilla, and just below the insertion of the pectoralis major into the bicipital ridge. Both the entrance and exit scars when seen were rounded, small and raised, and had the peculiar cheloid character of the forearm scars. He told that this wound caused little pain, but that a great amount of blood came from it at the time and afterwards. Both the entrance and exit wounds were healed within a month.

CASE IX.
Wound of thigh.

Makam, aged 25, resident of Batkhela, Ranizai. He received a Lee-Metford wound of the soft parts of the inner side of the right thigh in the Malakand engagement on 3rd April. The bullet struck the upper part of the inner side of the right thigh and passed through the adductor muscles. From the rounded contour of the limb the scars of entrance and exit were larger in size than usual, and somewhat transverse to the limb in position. The bullet, he declared, struck him with some force, and caused severe hæmorrhage, but gave rise to little pain. He did not fall when struck, and reached home unaided. The range, from his statement, could not have been more than 50 yards, for he was near enough to throw stones. Both wounds were completely healed within a month.

CASE X.
Wound of shoulder.

Kasim, aged 30, resident of Batkhela, Ranizai. He sustained a Lee-Metford wound of the left shoulder on the Malakand on 3rd April, and showed me the scars early in August. The bullet struck his left deltoid, near its hinder border, and passed backwards through the teres and infraspinatus muscles, to lodge in the substance of the latter, below the spine of the scapula and near its vertical border. The bullet was removed in Chakdara early in April by some medical officer belonging to the Chitral Relief Force. The entrance wound when seen had a small round scar, which was very slightly marked, He could give no description of the bullet when removed. The entrance scar was over the hinder border of the left deltoid, and about 3 inches below the cromion. There was great pain at the time of the injury and much bleeding, while

the bullet struck with great force. The distance he declared to be about 100 yards. Both wounds were healed in 13 or 14 days.

CASE XI. Wound of axilla.

Astun, aged 50, malik of Batkhela, Ranizai. He was struck in the lower part of the left arm-pit in the Malakand fight by a spent, ricôchet Lee-Metford bullet, which lodged beneath the posterior fold of the axilla and which he extracted himself. He displayed the scar to me in August and handed the bullet over to my possession. The bullet proved the hinder end of the case of a Lee-Metford bullet, without its core, and was flattened anteriorly, evidently from previous contact with a rock or some such thing. A dark scoring of the skin in the left arm-pit, when seen, led upwards and backwards for about 2 inches to an irregular scar of less than ½-inch diameter. The bullet he declared to have been lodged about 2 inches deep, and he himself removed it with a knife. The injury caused great bleeding for two days and great pain, both of which continued until the bullet was removed. He did not leave the hill at once, but continued the fight, staying upon the hills with his men until evening-time. The wound entirely healed up in 12 or 13 days. He was distant about 300 or 400 yards when struck.

CASE XII. Wound of neck.

Massar, aged 20, son of Malik Astun (case XI). He, in like manner to his father, was wounded upon the Malakand by a Lee-Metford bullet, which, by a curious coincidence, also lodged. The bullet seems to have been the fore end of a spent Lee-Metford ricôchet, and struck him in the upper part of the right side of the neck, in the apex of the posterior triangle, behind the sterno-mastoid, and lodged. It left a scar, which, when seen by me in August, was scarcely visible. The boy told that the bullet perforated the muscles of the back part of the neck for about 1 inch, and was removed by a friend who was with him. The pain he declared to have been slight, but the bleeding was severe. He was only 20 or 30 yards distant when struck—near enough, he stated, to throw stones. The wound healed up under native treatment in 12 or 13 days.

CASE XIII. Wound of forearm.

Asaf, aged 30, resident of Batkhela, Ranizai. In the Malakand fight on 3rd April he was struck by a Lee-Metford bullet, fired some 30 to 50 yards to his left front, which passed across the front of his body about the waist, pierced his powder-bag and leather bag of bullets which hung at his right side, and struck his right forearm near the elbow, where it lodged. He was seen by Surgeon-Lieutenant A. H. Moorehead, Indian Medical Service, early in April, who cut down upon the part and removed the hinder portion of a Lee-Metford case, which had been rent as an ordinary percussion cap is rent after percussion, and several pieces of lead as well. He came under my care early in June, and then had an irregular discharging wound over the upper part of the forearm on the inner side. Some fragments of bullet were to be found on probing, and on incision showed a portion of a Lee-Metford case and some fragments of lead lodged still in the part, and these I accordingly removed. There was great pain, he stated, when struck, and very severe bleeding. The wound took fully two months to heal, owing to his infrequent attendance at hospital for treatment.

CASE XIV. Wound of elbow-joint.

Randulla, aged 35, native of Thana, Barzai. He was struck upon the Malakand by a Lee-Metford bullet, which passed through his left elbow joint. The bullet entered on the outer side of the joint, between the head of the radius and the external condyle of the humerus, then passed inwards and slightly upwards, through the elbow-joint, perforating the internal condyle and emerging just above the internal condyle on the inner side of the joint. He came to me early in July complaining of a stiff elbow, and had then a small open sinus at the point of entrance, which even then was of less size than the diameter of a Lee-Metford bullet, while the point of emergence was represented by a minute scar with one or two small scars about it, through which places, from his story, minute fragments of bone had come out a few days after the injury. There was no deformity of the elbow indicating fracture at the time, and the stiffness was due to a few fibrous adhesions which were easily broken down under chloroform and the utility of the joint restored. He stated that he was about 400 yards distant when struck, and that there was neither much pain caused nor much bleeding. He continued to use his left arm in the fight, and was shortly afterwards struck by a fragment of some bullet in the right groin. After the fight he walked home to Thana, some nine miles. The entrance wound was not healed when I saw him, but the exit wound, he said, had closed up in about 14 days.

CASE XV. Wound of arm, followed by musculo-spinal paralysis.

Said Akbar, aged 32, resident of Udigram, Babozai, Upper Swat. He appeared at my dispensary late in July with incipient musculo-spinal paralysis of the right forearm following upon a Lee-Metford wound of the upper arm received in the Malakand fight, while sitting upon the ground waving a tulwar. The bullet had entered the upper and inner side of the arm, just over the attachment to the bone of the inner head of the triceps, and had then passed obliquely downwards and outwards through the humerus, to emerge on the outer side of the arm in the neighbourhood of the musculo-spinal groove. The entrance scar was small and round and free, but that of exit was linear and large, while the man told of a piece of bone having come away during the first week after the injury. I cut down upon the point of exit on 27th July 1895, and found that the bullet had simply perforated and had not fractured the humerus, but, where

it did emerge, on account of coming out obliquely, it had lifted up one or two portions of the bone with the periosteum attached, and had thrown them outwards. These bits of bone had then become adherent in their new situations, instead of falling back into position, and one of the pieces of bone had become adherent as well to the musculo-spinal nerve, and this had brought about the commencing paralysis. The man stated that he was struck at about 30 yards distance. The entrance wound healed up in 15 days, and the exit hole had closed within a month.

Case XVI. Wound of thigh and fracture of shaft of femur.

Mohammed Sharif, aged 38, resident of Galigae, Abakhel, Upper Swat. He was shot upon the Malakand, on 3rd April, by a Lee-Metford bullet, which passed through his right thigh and fractured the shaft of the femur. He came to me early in August with a very badly united fracture of the femur, after Lee-Metford injury, with great shortening and inversion of the limb. There was a small round, characteristic scar over the front of the middle of the thigh, where the bullet had entered, which was very freely movable, and, behind, immediately opposite, was an irregular depressed scar, more linear in nature, about three quarters of an inch long and adherent to the bone. The shaft of the femur had been fractured a little above its centre, and the upper fragment had been rotated upwards and somewhat outwards; the lower fragment had been drawn upwards on the outer side of the latter, and overlapped it for about four inches. The limb below the seat of fracture was adducted, and the foot had fallen inwards. On 14th August I cut down upon the seat of fracture with a view to resection of the fracture and restitution of the form of the limb. I found then that there had been a compound and very much comminuted fracture of the shaft of the femur, just above its middle. About an inch of the bone, where the bullet had struck, had been broken into fragments, and the muscles and parts about were filled with portions of bone. Fissures extended for some little distance up and down the shaft, and there was a vast number of osteophytic projections from both ends of the bones, probably from a periostitis after the injury. The fractured ends of the bones were a good deal splintered and broken off, and even largish pieces of bone were lying in the parts about. All osteophytic projections were removed, the ends were sawn off the bones, and the limb brought into good position, after which the periosteum was united and the wound closed. The man is still in hospital and is doing well. He gave the history that he was about 150 yards away when struck, and that he straightway fell to the ground, with great pain and shock. There was a great deal of bleeding from the wound at the time and afterwards. He was lifted by his friends and carried home to Galigae in Upper Swat. The entrance wound healed in about a month, and the exit wound in one and a half or two months.

Case XVII. Wound of face and skull.

This case came under the care of Surgeon-Major Esmond White, Army Medical Service, and Surgeon-Lieutenant A. H. Moorehead, Indian Medical Service, at Camp, Khar, in April, and they have kindly supplied me with particulars concerning it. This man was struck in the Khar fight, on 4th April 1895, by a Lee-Metford bullet, in the face. The bullet entered the upper part of the right cheek, through the molar process of the superior maxillary bone, then passed obliquely upwards and inwards, through the nose and the hinder part of the left orbit, after which it entered the anterior fossa of the skull, perforated the frontal lobe of the brain, and emerged in the left temporal region. At the time of observation, both the wounds of entrance and exit were healed; the facial and skull bones had evidently been simply perforated, and there was not a single bad symptom.

Remarks.

The comparatively small number of cases noted above are hardly sufficient to allow one to make definite deductions regarding the injuries caused by Lee-Metford bullets, but, taken in conjunction with cases previously reported by others, they may prove of use in arriving at general conclusions as to the severity or non-severity of Lee-Metford wounds. In the observation of the cases herein reported I have been impressed by the slight shock in most cases at the time of the injury, the comparatively slight amount of injury done to the bones and soft parts, the profuse bleeding in all cases, and the usual rapidity of healing of the wounds.

The natives themselves comment freely upon its want of force in striking, and think it, in their minds, quite a drawback to the effectiveness of the bullet. They wonder at its long range, and at two, three, or more men being perforated by one bullet. Among the cases that I have seen, as a rule there has been little shock when the bullet passed clean through the parts, saving in the case of fracture of the shaft of the femur, when the shock was great from the severe nature of the injury. The cases where the bullet lodges seem to suffer more shock than those in which the bullet passes simply through, probably from the former being associated with more pain and stunning. The pain in most of the cases has been slight, and the man shot through the elbow-joint says "he was so excited during the fight that he did not feel the pain at all." This lack of shock and pain is important, for, in several of the instances, it allowed the man to continue the fight, and perhaps to receive a second injury; or, what is also of importance, allowed him to get easily away and to become ready to fight again in a few days.

The severe hæmorrhage from the wounds is very striking and of almost universal occurrence. The bullet evidently cuts the vessels or opens into them, and the ordinary

natural arrest of hæmorrhage does not get a good chance to take place. The men seen tell of severe bleeding persisting for hours or days, and of their clothes being soaked in blood from the amount of its flow.

Wounds of large blood vessels from this bullet would probably prove fatal from the great and early loss of blood.

The injury to the bones in most of the cases has been remarkable, for only in two instances has there been fracture of the bones;—in Case VIII., where the radius broke in the seat of Collis's fracture and *not* at the place of injury, and, in Case XVI., where the femur was extensively fractured by a shot striking it fairly in the centre of its shaft. In nearly every instance the rule has been simply perforation of the bones, but in Cases VI., VII., VIII., and XV. the outer shell of the bone has been splintered and raised by an oblique emergence of the bullet. It is, perhaps, possible in some of the cases that had the bullet struck fairly instead of obliquely, fracture might have taken the place of perforation in the effects. From such oblique emergence in cases splinters are thrown off from the surface of the bone and prevent the usual rapid healing of the wound. If small, they may be discharged within the first few days; but, if large, they are then too big for the entrance and exit holes, and, unless artificially removed, may set up suppuration and form an open discharging sinus. Caries or necrosis in the track of the bullet in simple perforation cases I have not noticed, and usually the wounds rapidly heal.

The healing of the Lee-Metford wounds is, as a rule, very rapid, and good cases seem, under native treatment, to heal in from 7 to 14 days. The native treatment is the lavage with hot oil to stop the bleeding, and then the application of the raw, moist side of the skin of a recently killed fowl or sheep for a few days, after which, applications of herb poultices are made until the wounds heal. With careful antiseptic precautions they would heal much sooner, and I should imagine that from 5 to 10 days would then be the rule.

On inquiring from the natives their views as to the results of the weapon, they tell that "those of them shot in the head died at once upon the field; those wounded in the "abdomen often died at once, but now and then reached their homes afterwards, to die "there in a few days; while those wounded in parts other than the head or abdomen "all recovered." This statement seems fairly near the truth from what one can judge by careful inquiries among the people. The dead in most cases seem to have been those who received head and abdominal wounds, but all who received such wounds did not necessarily die. Surgeon-Major White's case is one in point, where the bullet passed through the interior lobe of the brain with complete recovery. Several of the abdominal cases reached their villages, and only died on the second or third day afterwards from secondary peritonitic inflammation. Chest wounds, so far as one can learn, all did well where only the lungs were perforated, but with an injury to one of the larger vessels of the chest by a Lee-Metford bullet, one cannot conceive of life persisting. The ordinary wounds of the extremities, with or without perforation of the bones, seem all to have done well, and cases of many perforations without a fatal result are recorded. Two or three perforations of the extremities, or of extremities and chest, are quite common in the villages, while in some instances men with six and seven perforations can be shown who are still living. The fact of smokeless powder having been used with the magazine rifle has passed almost unnoticed by the natives, very few of whom have even an inkling that such powder was used.

From the observation of these cases and information gained by conversation with the people, it would seem that a desperate man, such as a "Ghazi," would hardly be stopped in a charge by one or two bullets from a Lee-Metford rifle, unless struck in the very vital places of the head or abdomen, and the percentage of injuries in these places compared with the extremities is small indeed. From what one can learn, an abdominal wound from the magazine rifle is not associated with very much shock, and some of the cases struck have been able to go to their homes afterwards; some of them even walking great distances. Wounds of the upper extremity, I should think, would not, as a rule, incapacitate a man in a rush, and wounds of the lower extremity only when the tibia or femur was fairly struck and not obliquely entered, for in the latter case I would conceive the person continuing the rush.

In conclusion, I shall venture to submit three unselected cases of Martini-Henry injury from our weapons in this campaign, so that a comparison may be made with the Lee-Metford injuries recorded above. **Martini-Henry cases.**

Case A.
Wound of thigh and lodgment of bullet.

Invas, aged 38, resident of Shoda, Adinzai. He was present at the taking of the Swat river crossing on 7th April, and was shot by the 4th Sikhs with a Martini-Henry bullet, which lodged in the lower part of the left thigh. The bullet entered the lower end of the femur, at the upper part of the trochlear surface, and between the condyles, and lodged. As a result of the injury the condyles of the femur were wedged apart for some distance, and the shaft of the femur split up. So great was this wedging apart of the femoral condyles that the whole patella fell into the gap, and the knee-joint was rendered useless. It was in that state, and with the lower end of the femur enormously increased in circumference when seen by me in June 1895.

CASE B. Wound of leg and fracture of tibia.

Yar Ali, aged 24, resident of Derai, Ranizai. He was present in the Khar fight on 4th April and was shot with a Martini-Henry bullet by the 37th Dogras. The bullet struck the front of the left shin, about its middle, and split into two pieces. The main fragment continued on and passed through the shaft of the tibia, fracturing and comminuting it, and then left at the back of the leg. After this it entered the back of the left thigh (the man being in a sitting position when struck), and passed out in front at the apex of Scarpa's triangle. The tibia was fractured and comminuted and required operative treatment afterwards. The smaller fragment passed out of the inner side of the left leg and lodged in the opposite thigh, from whence I removed it on 19th June 1895.

CASE C. Wound of leg and fracture of tibia and fibula.

Haroon, aged 26, resident of Musakhel, Upper Swat. He was shot also in the Khar fight by the 37th Dogras, on 4th April, by a Martini-Henry bullet. The bullet entered the back of the left calf, leaving a small scar on healing, and passed out in front, fracturing the fibula below its neck, and making a compound comminuted fracture of the tibia. A large lacerated wound was left on the front of the leg where the bullet emerged, and when seen by me in August, spicules of bone were protruding. Both the tibia and fibula had united in bad position, and the leg was bent outwards like a bow. On the 11th August I resected the fracture and removed a portion of the fibula to get the limb straight. The man is still in hospital.

No. 3.

REPORT on EXPERIMENTS carried out at MEERUT in December 1896, with a modified ·303 bullet.

From Major-General A. Walker, C.S.I., R.A., Director-General of Ordnance in India, to the Secretary to the Government of India, Military Department, dated Calcutta, 16th January 1897.

I have the honour to forward herewith a copy of the report by the Superintendent, Small-Arms Ammunition Factory, Dum Dum, on the experiments carried out at Meerut with the modified ·303 inch bullet, which also contains some remarks on the bullet generally.

From the Superintendent, Small-Arms Ammunition Factory, Dum-Dum, to the Inspector-General of Ordnance, Bengal Command, dated 13th Jan. 1897.

I have the honour to report as follows :—

The experiments carried out at Meerut on the 12th December 1896, in the presence of the Commander-in-Chief and a large number of officers and men, consisted in testing the Dum-Dum pattern ·303 bullet comparatively with the service bullet at planks, bags of coal, dry and wet earth, iron plates, dead sheep with their hides on, and dead sheep with their hides off; at the sheep only the special bullet was fired. In all cases the special bullet set up or broke up most satisfactorily, whilst the service bullet was recovered intact when found, but it generally passed through the object aimed at, and was lost in the butt beyond. In firing at the planks which were about one inch thick, (I do not know of what wood) the special bullet set up and stopped as a rule in the 3rd or 4th plank; the service bullet was generally found practically undeformed in the 11th to 13th planks. The impressions made on the iron plates were equal with either bullet, the striking energy of both being equal, as the bullets are of the same weight, practically the same shape, and have the same muzzle velocity.

The accuracy was also tested by one or two competitors at the rifle meeting, and was found very satisfactory; *exactly* the same sighting was used as with the service bullet, and a highest possible score was made at 600 yards. One officer firing mixed up cartridges having service and special bullets, and drew them at random, and made very good shooting, no alteration in sighting being found necessary.

The bullet consists in having the lead exposed at point and base, the cupro-nickel covering reduced in thickness near point and the diameter of bullet tapering away slightly from bottom of cannelure to base. This last is done to avoid the wear on the rifle, and has given good results. One rifle has fired 3,650 rounds with this bullet and was still shooting well when taken out of the rest. Another has fired over 3,000 rounds, and is shooting well.

No. 4.

Reports on Wounds caused by the "Dum-Dum" Bullet during Military Operations on the North-West Frontier.

From the Principal Medical Officer, Her Majesty's Forces in India, to the Adjutant-General in India, Army Head-Quarters, dated 23rd March 1898.

In forwarding, for the information of the Commander-in-Chief in India, the accompanying reports on wounds caused by the "Dum-Dum" bullet, I have the honor to make the following remarks:—

1. The old spherical bullet weighing an ounce, when at its maximum velocity, caused a very severe wound when impinging upon a long bone, breaking it into a large number of fragments which, displaced up and down the limb, tended to turn upon their long axis, thus causing great disturbance of the parts, and owing to the contused and lacerated sides of the track in the soft parts, there was always a certain amount of sloughing of the tissues in the process of healing, so much so, that healing, by the "first intention" hardly ever occurred. Pyæmia, or blood poisoning, frequently followed. When at a high rate of velocity the injuries caused by any of the cylindro-conoidal bullets, when impinging upon one of the hard bones, caused most severe injury, splintering, fissuring and great destruction of the parts; and when some of the fragments of the bones driven apart on lines radiating from the long axis of bullet track caused secondary wounds, the wound of exit might be of any size from large masses of bone fragments and muscular and tendinous tissue bursting it outwards. The bones were frequently pulverised. This condition is the so-called "explosive effect" which occurred with any of the cylindro-conoidal bullets travelling at their highest rate of velocity, and was frequently commented upon long before the "Dum-Dum" bullet was thought of. At short ranges the effects of the Snider and Martini rifles on human bones were most destructive, and up to 200 yards the so-called "explosive effects" were frequently seen.

2. At a series of experiments carried out at Enfield in 1889, the Lee-Metford bullet, fired at 100 yards range with a full service charge of powder, completely shattered the bones against which it impinged. Similar "explosive effects" by the "Lebel" and "Gin's" rifles are recorded by M. Delorme *v.* Chavasse in France up to 200 yards.

In experiments made at Bucharest by Demosthen in wounds of the skull at short ranges, the explosive effects were very marked. The same was noticed in some of the cavities of the body. Since rifled small arms have come into use in warfare, a large number of wounds have been observed, in which the destruction of the tissues has been so enormous as to appear to have been the result of explosive shells. In these cases the destruction of tissue, especially at the exit side of the limb or body, was extreme. In nearly all these cases the projectile had encountered compact bone tissue in its passage, but occasionally this occurred when the soft parts only were traversed. Sometimes the exit destructive effect extended to a quarter or more of the limb.

3. In all the campaigns which have taken place since cylindro-conoidal rifle bullets have been used, wounds of this kind have been frequently observed.

4. The case reported from Rawal Pindi, *viz.*, Private Shaughnessy, 1st Battalion, Northampton Regiment, was evidently caused by a "Dum-Dum" bullet. I saw the man in the hospital when inspecting there, and also the bullet. There was nothing explosive about it. At Nowshera all the severe wounds were caused by either the old Lee-Metford or Martini-Henry bullet, and some of these were most severe. Of five cases recorded by Surgeon-Major Whitehead caused by "Dum-Dum" bullets (including that of Private Shaughnessy already noted upon), in three the wounds differed in no respect from those produced by the Lee-Metford bullet; and in two, which were severe, wounds far worse have been frequently noticed during campaigns, caused by either the spherical or cylindro-conoidal projectiles other than the "Dum-Dum" bullet. Of six cases of wounds caused by the last description of missile, one required amputation, and one (penetrating the abdomen), died, probably from internal hæmorrhage which might occur with any bullet.

5. From the foregoing remarks I do not consider that the "Dum-Dum" bullet can be regarded in any respect as being an explosive one.

From Surgeon-Colonel M. D. O'Connell, M.D., Principal Medical Officer, Rawalpindi District, to the Principal Medical Officer, Punjab Command, dated 11th March 1898.

The Principal Medical Officer, No. 2 Native General Hospitals, informs that there is no reliable evidence that any case of gunshot wound treated in his hospital was caused by the Dum-Dum bullet.

Report on the case of No. 3502 Private M. Shaughnessy, Northamptons.

This man was wounded on 9th November 1897 at Saran Sar. He states that he was carrying a stretcher to a wounded comrade when he suddenly felt himself hit. The bullet did not "stop" him at first, but shortly afterwards he became faint and was taken to a Field Hospital.

Examination showed the wound of entrance above the angle of the right scapula and close to its posterior edge. The scapula itself was uninjured. The wound of entrance was small, with sharply cut and well-defined edges. From this point the bullet appears to have travelled forwards and upwards through the chest coming out through the first piece of the sternum and slightly to the left side. Here it lodged under the skin, and was cut out after the action. The bullet was a "Dum-Dum" bullet, and beyond a slight roughening at the point it had not apparently been injured by its passage through the chest.

The man for the first 10 days states that he spat up blood, but some doubt exists as to whether this statement is true. Both wounds healed readily, and no bad symptoms resulted. The man was finally discharged to duty, and the bullet with which the injury was inflicted is now in his possession.

(Signed) C. M. FLEURY, Surgeon-Captain, A.M.S.,
Medical Officer in Charge cases.

West Ridge,
The 8th March 1898.

Telegram from the Principal Medical Officer, Peshawar District, to the Principal Medical Officer, Punjab Command, dated 8th March 1898.

Principal Medical Officer, No. 4, Native General Hospital, Nowshera, wires that no wound in his hospital has been identified as caused by a Dum-Dum bullet. Principal Medical Officer, No. 3 British General Hospital, Nowshera, reports that Surgeon-Lieutenant Ward, Army Medical Staff, who has had charge of most of the severe wounds, attributes none of the injuries to the Dum-Dum bullet, as far as his knowledge of projectiles is concerned, the wounds being chiefly caused by the old Lee Metford or Martini bullet.

From the Principal Medical Officer, Army Staff, Tirah Expeditionary Force, to the Principal Medical Officer, Her Majesty's Forces in India, Calcutta, dated 10th March 1898.

I have the honour to submit a report drawn up by Surgeon-Major Whitehead, A.M.S., on the wounds caused by Dum-Dum bullets which have come to his notice.

Wounds and injuries caused by the Dum-Dum bullet.

Case I.—(23rd British Field Hospital) No. 3502, Private M. Shaughnessy, Northampton Regiment, shot through the chest, the evening of November 9th, 1897. The wound of entrance was in the infra-spinous region of the left scapula just below the spinous process. The wound of entrance was very small, the edges were not bruised or inverted. The fore scapula was not extensively fractured The bullet, which proved after removal to be a Dum-Dum bullet, was removed just below the right sterno-clavicular articulation. It had not set up in any way. There was slight hæmoptysis and emphysema of the skin about the wound of entrance. A good deal of shock and dyspnœa were present. No pneumo or hæmo thorax present. The wound was evidently through the lung. The man made a perfect recovery.

Case II.—(44th Native Field Hospital) No. 3550, Sepoy Kirpal Singh, 15th Sikhs, was wounded on November 9th, 1897. The wounds of entrance and exit were very small. The bullet entered in the back to the left of the vertebral column on a level with the second lumbar vertebra, passed through the abdomen and emerged at a corresponding level in front of the abdomen in the umbilical region. Shock was very marked, and he died very shortly after admission. No post-mortem was made.

Case III.—(44th Native Field Hospital) No. 3640, Sepoy Hira Singh, 15th Sikhs, shot on November 9th, through the fleshy part of both buttocks. The wounds of entrance and exit were very small. The edges of the wounds were not torn, and it was evident that the bullet had not altered its shape in passage.

Case IV.—(44th Native Field Hospital) Jemadar Man Singh, 15th Sikhs, was wounded on the 9th of November 1897, through the middle of right thigh. The bone was not involved. The bullet passed through the fleshy part of the thigh on the outer side. Wounds of entrance and exit very small. This officer walked into camp after the infliction of the wound.

Case V.—(44th Native Field Hospital) No. 3304, Sepoy Jewan Singh, 15th Sikhs. There was a small wound of entrance in front of the left leg about 4 inches above the ankle. There was a very large wound of exit on the posterior surface of leg, the muscles were torn and blown out of the wound hanging in shreds. The tibia was grooved and splintered by the bullet, but not fractured entirely. Splinters of bone were in the bone and muscle. The wound of exit measured 3 inches by 4 inches. The skin was split in one or two places, and there was a good deal of general oozing.

Case VI.—(44th Native Field Hospital). The wound in this case was received November 16th. The bullet appeared from its effects to be a Lee-Metford, entered at the inner side of the right forearm and burst through the palm on the inner side, smashing up the carpal and meta-carpal bones on the inner side and opening the wrist joint. The bullet then went across the palm and came out at the metacarpo-phalangeal joint of the index finger on the dorsal surface. The whole palm completely disorganised. This case required primary amputation.

Peshawar,
the 10th March 1898.

(Signed) W. A. MORRIS, Surgeon-Major,
for Principal Medical Officer.

EAST INDIA (MILITARY BULLET).

COPY of REPORTS on the effect of MILITARY BULLET now in use in INDIA

(Lord George Hamilton.)

Ordered, by The House of Commons, *to be Printed,*
6 *July* 1899.

[*Price* 2½*d.*]

264.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Government of India Act, 1858, Section 53.)

ROYAL ASIATIC LIBR. OF THE BOMBAY BRANCH OF THE

Ordered, by The House of Commons, *to be Printed,* 11 *May* 1899.

LIST.

1897–98.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1897 to 31st March 1898 - - - - - p. 2

No. 2.—Report of the Auditor upon the Indian Home Accounts, from 1st April 1897 to 31st March 1898, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858 - - - p. 24

No. 3.—Report of the Auditor of the Indian Home Accounts on the Stores Accounts, from 1st April 1897 to 31st March 1898, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858 - - - - - - - - - - - - - p. 30

No. 4.—Summary of Payments in the Year 1897–98 for Stores procured for Shipment to India, &c. - - - - - - - - - - - - - - - - p. 31

No. 5.—Statement of the Net Expenditure and Receipts on account of the Royal Indian Engineering College, during the Year ended 31st March 1898 - - - - p. 32

No. 6.—Account of the Charges and Receipts in respect of the Indian Troop Service, during the Year ended 31st March 1898 - - - - - - - - - - - - - p. 33

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1897–98 - - - - p. 34

1898–99.

No. 8.—Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1898 to 31st March 1899 - - - - p. 44

No. 9.—Statement showing New or Increased Salaries or Pensions granted or created in England, between 1st April 1898 and 31st March 1899 - - - - - - - - p. 52

No. 10.—Account showing the Total Amount of Indian Debt raised in England, the Annual Interest thereon, and the Indian Railway Annuities, on the 31st March 1898; the Debt and Interest created in the Year ended the 31st March 1899; the Debt and Interest reduced in that Year; and the Total Amount of Debt, the Annual Interest thereon, and the Indian Railway Annuities, on the 31st March 1899; together with the Cost of Management paid in the Year - - - - - - - - - p. 54

No. 11.—List of the Establishment of the Secretary of State in Council of India; and Estimate of the Amount required in the Year ending 31st March 1900, to pay the Salaries and other Expenses of the India Office, and of the Office of the Auditor of the Accounts of the Secretary of State in Council - - - - - - - - - - - p. 57

India Office,
11 May 1899.

ARTHUR GODLEY,
Under Secretary of State for India.

192.

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No. 1. - - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Balance on the 1st April 1897 - - -							2,832,354	3	6
REVENUE:									
INTEREST:									
Interest realised from investment of Cash Balance - -	19,775	19	3						
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and the Bank of Ireland	414	7	11						
				20,190	7	2			
TELEGRAPH:									
Indo-European Telegraph:									
Message Revenue - - - - - -	2,930	11	5						
Miscellaneous Receipts - - - - -	1,232	9	9						
				4,163	1	2			
MINT:									
Proceeds of sale of Indian Coins sent to this country for assay - - -				7	1	0			
MEDICAL:									
Pay, Pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - - - - -				1,621	16	7			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:									
Sale proceeds of Books, Maps, &c. - - - - - - - - -				302	12	5			
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:									
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - -				7,884	3	2			
Subscriptions in respect of the India Office Provident Fund - - - - - - - - - -				1,435	12	7			
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:									
Bengal Civil Service Annuity Fund - - - - -	1,693	16	–						
Madras Civil Service Annuity Fund - - - - -	174	17	10						
Bombay Civil Fund: Annuity Branch - - - - -	78	2	8						
Bengal Civil Fund - - -	640	1	7						
Madras Civil Fund - - -	8	3	4						
Bombay Civil Fund: Provident Branch - - - - -	768	7	6						
Bengal Military Orphan Society -	21,158	1	–						
Bengal Military Fund - -	28,333	10	6						
Madras Military Fund - -	14,125	19	4						
Bombay Military Fund - -	8,548	9	6						
Madras Medical Fund - -	82	13	2						
Indian Navy Fund - - -	999	2	1						
				76,611	4	6			
Subscriptions towards Indian Civil Service Family Pensions - - - - - - -				1,707	14	5			
							87,638	14	8
Carried forward - - - £.							113,923	13	–	2,832,354	3	6

- - - - - - - - - No. 1.

of the GOVERNMENT of *India*, from 1st April 1897 to 31st March 1898.

DISBURSEMENTS.

EXPENDITURE:

	£. s. d.	£. s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	894 9 –	
Stores for India	6 12 3	
		901 1 3
OPIUM:		
Stores for India: For the Behar and Benares Opium Agencies		1,853 7 5
SALT:		
Stores for India: Hydrometers, Saccharometers, &c.		468 8 2
STAMPS:		
Stores for India		35,844 8 11
EXCISE:		
Stores for India: Hydrometers, &c.		122 15 7
FOREST:	£. s. d.	
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	1,224 – 7	
Stores for India: Fencing Materials, Sawing Machinery, &c.	2,947 13 4	
		4,171 13 11
INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13, TO RAILWAYS):		
Interest on Loans contracted in England:*	£. s. d.	
India 3½ per Cent. Stock	1,817,017 4 4	
India 3 per Cent. Stock — £. 827,091 10 11		
Less,—Chargeable against Companies on Advances (*see* p. 13) — 218,884 5 –		
	608,207 5 11	
India 2½ per Cent. Stock	117,989 17 11	
India 4 per Cent. Stock (accrued prior to 5th October 1888)	214 6 10	
India Debentures	97,500 – –	
India Bills (Discount on issue)	110,130 13 6	
	2,751,069 8 6	
Discount Sinking Fund, in redemption of Debt incurred in excess of Money raised:		
Investment in 8,826*l.* 11*s.* 10*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	10,354 – 8	
Discount on the issue of 3,500,000*l.* India 2½ per Cent. Stock	117,791 – 2	
		2,879,214 9 4
INTEREST ON OTHER OBLIGATIONS:		
Interest on Deposits in Regimental Savings Banks of men returned from India		50 17 1
POST OFFICE:	£. s. d.	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	57,500 – –	
Deputation Allowance and Expenses of the Indian Delegate to the Postal Congress at Washington, &c.	2,059 6 8	
	59,559 6 8	
Stores for India	47,605 12 7	
		107,164 19 3
Carried forward £.		3,029,792 – 11

* Total Interest on Loans contracted in England:—

	£. s. d.
India 3½ per Cent. Stock	2,227,768 3 10
India 3 per Cent. Stock	1,264,430 7 7
India 2½ per Cent. Stock	125,623 10 10
India 4 per Cent. Stock (prior to 5th October 1888)	214 6 10
India Debentures	97,500 – –
India Bills	110,130 13 6
East Indian Railway Debenture Stock	64,604 4 10
Eastern Bengal Railway Debenture Stock	13,946 7 4
Oude and Rohilkund Railway Debenture Stock	15,387 19 8
South Indian Railway Debenture Stock	19,124 18 10
£.	3,938,730 13 3

Charged in the Account as follows:—

	£. s. d.	£. s. d.
Under Interest on Ordinary Debt (as above)		2,751,069 8 6
Under Railway Revenue Account (page 13):		
State Railways—Interest on Debt — £. 971,044 8 8		
Deduct,—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12) — 2,267 8 11		
	968,776 19 9	
State Railways — Interest chargeable against Companies on Advances — 218,884 5 –		
		1,187,661 4 9
£.		3,938,730 13 3

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	113,923 13 –	2,832,354 3 6
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MISCELLANEOUS:		
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	£. s. d. 893 9 6	
Miscellaneous Fees, &c. - - - - - - -	1,197 4 –	
Sale proceeds of unserviceable Stores, and Receipts on sundry accounts - - - - - - - - -	96 7 9	
	2,187 1 3	
Miscellaneous Receipts connected with the supply of Stores to India:		
Recoveries in respect of Stores lost in transit to India - - - £. s. d. 349 1 7		
Sale proceeds of Sawdust - - 44 16 5		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - 347 18 –		
	741 16 –	
		2,928 17 3
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of Premises occupied by the Company - - - - - - -	230 – –	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Receipt from the Company in settlement of the Government share of surplus profits to the end of the year 1895, taken in reduction of the Company's debt for advances of Interest - - - - - -	1,266 – 1	
		1,496 – 1
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College:		
Fees and Caution Money received from Students	24,490 – –	
Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - - - -	4,421 7 –	
		28,911 7 –
Carried forward - - - £.	147,259 17 4	2,832,354 3 6

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued*.

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,029,792 - 11
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
TELEGRAPH:		
Indo-European Telegraph:	£. s. d. / £. s. d.	
Payments in respect of Revenue:		
Message Revenue - - -	25,393 - 7	
Joint Purse Agreement - -	16,648 10 8	
Australasian Message Fund - -	9,002 17 2	
	51,044 8 5	
Other Payments:		
Absentee Allowances - - -	1,496 9 10	
Expenses of Constantinople Office -	342 1 8	
Contingencies - - - - -	209 17 1	
Stores - - - - - - -	4,044 6 9	
	6,092 15 4	
	57,137 3 9	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39 - - - - - - -	18,027 - -	
Zanzibar-Mauritius Cable: Subsidy to the Eastern Telegraph Company -	10,000 - -	
Indian Telegraph Department.	£. s. d.	
Absentee Allowances - - - - - - -	3,740 19 4	
Grant to an Officer in consideration of the use to the Government of India of his invention of "vibration telegraphy" - - - - - - - -	250 - -	
Passage to India of Officers of the Department on appointment - - - - - - - - -	145 - -	
	4,135 19 4	
	89,300 3 1	
Telegraph Lines in India—Stores for India - - - - - -	92,082 13 4	
		181,382 16 5
MINT:		
Cost of assay of Indian Coins - - - - - -	34 7 6	
Stores for India - - - - - - - -	5,265 13 1	
		5,300 - 7
GENERAL ADMINISTRATION:		
England:	£. s. d.	
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary for Indian Affairs at the War Office and Clerk, two Members of the London Medical Board, &c.	128,824 13 4	
Auditor and Assistants, under the Government of India Act, 1858, sec. 52 - - - - - - - -	6,139 5 -	
Store Department: Wages of Artificers and Labourers, Commission of Professional Inspectors, Travelling Expenses, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - - -	21,778 16 7	
Law Charges - - - - - - - - -	97 18 9	
Bank of England and Bank of Ireland for Management of Debt - - - - - - - - - -	49,085 8 10	
Postage of Despatches to and from India - - -	1,230 8 1	
Telegrams to India - - - - - - - -	7,450 10 -	
Expenses of Cataloguing the Records of the India Office	998 19 7	
Addition to India Office Building - - - -	7,343 8 4	
Office Contingencies: Rates, Taxes, Coal, Gas, Candles, Furniture and Repairs, Books, Newspapers, Advertisements, Stamps, Inland Postage and Telegrams, Messengers' Uniforms, and various petty Charges -	11,223 - 9	
	234,172 9 3	
India:		
Passage to India of Officers appointed to the Financial Department - - - - - - - - -	150 - -	
Allowance of the Officer in charge of the Records of the Government of India while making researches among the Records at the India Office - - - - -	117 6 -	
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - -	478 2 10	
	745 8 10	
	234,917 18 1	
Stores for India: Currency Notes, &c. - - - - -	- - - / 22,827 6 10	
		257,745 4 11
Carried forward - - - £.		3,474,220 2 10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

		£. s. d.	£. s. d.
	Brought forward - - -	147,259 17 4	2,832,354 3 6
Receipts—continued.			
Revenue—*continued.*			
ARMY:			
Effective.			
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:	£. s. d.	£. s. d.	
Clothing and Necessaries - -	7,044 13 8		
Ordnance and Miscellaneous -	8,812 11 7		
		15,857 5 3	
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - -		15,817 9 4	
Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - -		230 12 –	
Discharge Purchase Money - - - - -		54 – –	
		31,959 6 7	
Non-Effective.			
Subscriptions towards Indian Military Service Family Pensions - - - - - - - - -		14,442 12 3	
			46,401 18 10
Carried forward - - - £.			193,661 16 2 2,832,354 3 6

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,474,220 2 10
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
LAW AND JUSTICE:		
Deputation Allowance, &c., of the Government Advocate (Punjab) while on duty in this country in connection with an Appeal to the Privy Council - - - - - -	592 8 4	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c. - - - - - - - - - - -	202 11 6	
	794 19 10	
Stores for India: For Port Blair - - - - - - -	2,218 4 5	
		3,013 4 3
POLICE:		
Passage to India of Assistant Superintendents on appointment, &c. - - -		683 5 1
MARINE:		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - -	100,088 6 3	
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - - - - -	59,600 - -	
Cost of Nordenfelt Guns supplied to the Defence Vessels "Magdala" and "Abyssinia"; and passage of Officers of Defence Vessels not covered by the Subsidy - - - -	1,538 18 7	
Allowances of Marine Officers whilst under Instruction - -	226 1 11	
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - -	1,495 4 3	
	162,948 11 -	
Stores for India - - - - - - - - - - -	50,904 14 4	
		213,853 5 4
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. -	276 1 9	
Scholarships to enable Natives of India to pursue their Education in this country - - - - - - - - -	1,212 3 10	
Expenses of an Officer while visiting laboratories, &c. - -	52 15 6	
		1,541 1 1
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - -	- - -	245 - -
MEDICAL:		
Cost of Maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum - - - - - - - - -	5,683 9 11	
Pay, passage, &c., of Medical Officers and Lady Nurses in connection with the Plague - - - - - - - -	11,247 4 8	
		16,930 14 7
POLITICAL:		
Mission to the Court of Persia - - - - - - -	7,000 - -	
Her Majesty's Establishments in China - - - - - -	12,500 - -	
Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - - - - - - -	2,000 - -	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River -	1,000 - -	
Contribution towards the Expenses of the Jeddah Consulate -	426 - -	
Moiety of Expenditure in England in connection with the Mission to Abyssinia - - - - - - - - -	160 16 8	
Expenses of an Officer employed in connection with the Perso-Baluch Boundary Commission - - - - -	424 - -	
Moiety of cost of entertaining Persian Envoys on the occasion of Her Majesty's Diamond Jubilee; and cost of seats to enable Natives of India to view the procession - - -	689 - 9	
	24,199 17 5	
Stores for India: Presentation Articles - - - - - -	149 6 8	
		24,349 4 1
Carried forward - - - £.		3,734,835 17 3

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	193,661	16	2	2,832,354	3	6
RECEIPTS—*continued.*						
Carried forward - - - £.	193,661	16	2	2,832,354	3	6

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,734,835 17 3
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a Literary, Scientific, or Antiquarian Character -	2,098 19 9	
Expenses attending the preparation of the "Fauna Indica" -	577 4 10	
Purchase of Stallions - - - - - - - - - -	7,865 3 1	
Contingent Expenses of the India Museum Collection at Kew	400 11 4	
Preparation of Tide Tables for Indian Ports - - -	926 2 –	
Expenses incurred in connection with the Indian Section of the Imperial Institute - - - - - - - -	1,900 – –	
Expenses attending the reproduction of the Ajanta Cave Paintings - - - - - - - - - - -	494 4 5	
Remuneration to Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -	745 1 2	
	15,007 6 7	
Stores for India - - - - - - - - - - -	11,101 8 5	
		26,108 15 –
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	8,421 17 –	
Members of the Bengal Nizamut Family - - - - -	910 – –	
		9,331 17 –
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:		
Indian Civil Service - - - - - - - - - -	71,842 6 8	
Military Officers in Civil employ - - - - - -	57,876 18 6	
Uncovenanted Service - - - - - - - - -	50,706 8 4	
Bengal Pilot Service - - - - - - - - -	1,600 13 2	
Royal Indian Marine - - - - - - - - -	5,613 12 11	
		187,639 19 7
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services - - -	9,701 11 4	
Pensions on Retirement of Officers of the following Classes:—		
India Office:	£. s. d.	
Superannuation - - - - - -	21,443 18 2	
Compensation (on Reduction of Staff) -	16,884 14 8	
Compassionate - - - - - -	2,750 14 7	
	41,079 7 5	
Judges of the High Courts in India - - - - - -	34,538 – 6	
Bishop of Bombay - - - - - - - - -	184 2 2	
Uncovenanted Service of India - - - - - - -	274,790 12 5	
Bengal Pilot Service - - - - - - - - -	6,458 6 8	
Royal Indian Marine - - - - - - - -	8,788 13 10	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:		
Officers, &c., of the Home Establishment, of the St. Helena Establishment, and of the Maritime Service, pensioned on the Abolition of the Commercial Charter in 1834 - - - - - - -	£. s. d. 419 10 8	
Officers, &c., of the Home Establishment, pensioned between 1834 and 1858 - -	2,750 7 11	
Professors, &c., at Addiscombe and Haileybury, and Recruiting Staff at Warley, &c.	1,603 16 1	
Judicial Officer of the Straits Settlements appointed by the East India Company -	800 – –	
Officers of the late Indian Navy - -	14,636 3 3	
	20,209 17 11	
Carried forward - - - £.	395,750 12 3	3,957,916 8 10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	193,661	16	2	2,832,354	3	6
RECEIPTS—*continued.*						
Carried forward - £.	193,661	16	2	2,832,354	3	6

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	395,750 12 3	3,957,916 8 10
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - -	13,629 7 7	
Pensions payable in respect of the India Office Provident Fund	3,338 8 11	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - -	6,261 11 5	
Compassionate and Miscellaneous Pensions - - - -	6,357 11 2	
	425,337 11 4	
Gratuities - - - - - - - - - - - -	204 – –	
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - - - - - - -	210 – –	
Relief to Distressed Natives of India - - - - - - -	225 11 9	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -	355 – –	
	426,332 3 1	
Annuities, Pensions, and Allowances, payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund - (£. s. d.: 345,435 12 10)		
Madras Civil Service Annuity Fund - (100,150 4 6)		
Bombay Civil Fund: Annuity Branch - (99,169 5 6)		
Bengal Civil Fund - - - - (139,287 14 10)		
Madras Civil Fund - - - - (62,546 13 2)		
Bombay Civil Fund: Provident Branch (42,722 16 6)		
Bengal Military Orphan Society - - (58,797 18 2)		
Bengal Military Fund - - - - (211,676 15 3)		
Madras Military Fund - - - (193,774 18 2)		
Bombay Military Fund - - - (110,913 6 5)		
Bengal Medical Retiring Fund - - (20,396 5 7)		
Madras Medical Fund - - - - (68,024 10 1)		
Bombay Medical Retiring Fund - - (4,494 – –)		
Indian Navy Fund - - - - (14,991 17 9)	1,472,381 18 9	
Indian Civil Service Family Pensions - - - - -	3,029 18 9	
		1,901,744 – 7
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,683 18 9	
Stores for India - - - - - - - - - -	47,765 7 9	
		54,449 6 6
Carried forward - - - £.		5,914,109 15 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	South Indian Railway.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	- - -		5,914,109 15 11
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service - - - - - - - - -		8,576 18 6	
Cost of Insignia, &c., of the Orders of the "Star of India," the "Indian Empire," and the "Crown of India" - -		4,516 3 6	
Composition in lieu of Stamp Duty on India Debentures and India Bills - - - - - - - - - -		462 10 –	
Expenses of Civil Officers studying the Russian Language -		242 – –	
Contribution towards the Expenses of the International Tariffs Bureau, at Brussels - - - - - - - -		197 12 3	
Moiety of Expenditure in connection with the Royal Commission on the administration of the Expenditure of India -		1,408 12 5	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board - - - - - - - - - - -		125 – –	
Passage to and from India of Members of the Famine Commission - - - - - - - - - - -		320 3 4	
Sundries - - - - - - - - - - -		4 13 4	
Miscellaneous Charges connected with the supply of Stores to India:		15,853 13 4	
Cost of Stores lost in transit to India, General Average, &c. - - -	£. s. d. 1,510 10 7		
Fines and Penalties incurred by Contractors in providing Stores and Freight (refunds in excess of receipts) - - - - -	2,930 5 9		
Commission on Freight, Lighterage, Dock Dues, Packing, &c. - -	6,625 17 8		
		11,066 14 –	
FAMINE RELIEF AND INSURANCE:			26,920 7 4
FAMINE RELIEF:			
Stores for India: Carrot seed, &c. - - - - -		- - -	1,739 15 11
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS): (*See* Details on opposite page.)	£. s. d.		
East Indian Railway - - - -	1,178,585 18 6		
Eastern Bengal Railway - - - -	121,884 2 7		
Scinde Punjab and Delhi Railway - -	411,949 2 4		
		1,712,419 3 5	
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)	£. s. d.		
East Indian Railway - - - -	303,910 9 1		
Eastern Bengal Railway - - - -	33,710 3 8		
Scinde Punjab and Delhi Railway - -	159,726 12 10		
Oude and Rohilkund Railway - -	327,061 17 8		
South Indian Railway - - - -	146,635 5 5		
		971,044 8 8	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:	£. s. d.		
* Bengal Central Railway - - - -	16,250 – –		
Bengal-Nagpur Railway - - -	89,700 – –		
Indian Midland Railway - - -	43,712 10 –		
Southern Mahratta Railway - - -	69,221 15 –		
		218,884 5 –	
STATE RAILWAYS — INTEREST ON CAPITAL DEPOSITED BY COMPANIES:	£. s. d.		
Assam-Bengal Railway - - - -	71,249 19 8		
* Bengal Central Railway - - - -	17,500 – –		
Bengal-Nagpur Railway - - - -	182,273 19 9		
Burma Railways - - - - -	50,297 – 11		
East Indian Railway - - - -	23,750 – –		
Indian Midland Railway - - -	208,030 10 –		
Southern Mahratta Railway - - -	201,677 8 4		
South Indian Railway - - - -	30,000 – –		
		784,778 18 8	
GUARANTEED COMPANIES—INTEREST:			
Bombay Baroda and Central India Railway	433,271 7 8		
Great Indian Peninsula Railway - -	1,190,100 11 6		
Madras Railway - - - - -	531,411 13 5		
		2,154,783 12 7	
			5,841,910 8 4
Carried forward - - - £.			11,784,680 7 6

* Although for convenience classed among the State Railways, this Line is the property of the Bengal Central Railway Company.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	193,661	16	2	2,832,354	3	6
RECEIPTS—*continued.*						
Carried forward - - - £.	193,661	16	2	2,832,354	3	6

of the Government of *India*, from 1st April 1897 to 31st March 1898—***continued.***

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			11,784,680 7 6
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
IRRIGATION:			
MINOR WORKS AND NAVIGATION: Stores for India - - - - -		- - -	1,117 9 10
BUILDINGS AND ROADS:			
MILITARY WORKS: Stores for India - - - - - - - -		69,632 18 7	
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College:			
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses; and Continental Tour of Forest Students - - - - - -	25,958 2 –		
Refund of Caution Money to Students	198 19 7		
		26,157 1 7	
Salaries and Expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - -		3,751 7 7	
Passage to India of Assistant Engineers on appointment		711 – –	
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -		3,391 5 1	
Absentee Allowances of Civil Officers in the Public Works Department - - - - - - - -		42,969 1 –	
Pay and Expenses of Officers of the Public Works Department visiting Works, passage to India of certain Officers on appointment, &c. - - - -		449 – 5	
		77,428 15 8	
Stores for India - - - - - - - - -		3,436 16 2	
			80,865 11 10
			150,498 10 5
ARMY:			
Effective.			
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India:—	£. s. d.		
For the year 1897–98 - - -	729,000 – –		
Further payment for the year 1896–97 - - - - -	719 – –		
		729,719 – –	
Furlough Allowances of Officers of the Indian Service -		195,800 8 6	
Furlough Allowances of Officers of British Regiments serving in India - - - - - - -		90,895 15 7	
Advances to Regiments proceeding to India - - -		4,741 11 6	
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - -		2,752 1 10	
Indian Troop Service - - - - - - - -		228,943 19 9	
Passage of Officers and Troops otherwise than in Transports		17,737 7 11	
Outfit Allowance to an Officer on promotion to Commissioned Rank - - - - - - - - -		100 – –	
Carried forward - - - £.		1,270,690 5 1	- - - 11,936,296 7 9

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	193,661	16	2	2,832,354	3	6
Receipts—*continued.*						
Total Receipts on account of Revenue - - -				193,661	16	2
Carried forward - - - £.				3,026,015	19	8

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,270,690 5 1	- -	11,936,296 7 9
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
ARMY—*continued.*			
Effective—continued.			
Deferred Pay issued to Non-commissioned Officers who took their Discharge when on Furlough - - -	1,098 11 4		
Pay and Allowances of Second Lieutenants on appointment - - - - - - - - - -	1,541 2 9		
Pay and Allowances of Surgeons on appointment, &c. -	2,959 5 6		
Pay and Expenses of Military Officers on Special Duty	4,425 4 5		
Pay and Expenses of Military Officers under Technical Instruction - - - - - - - - - -	3,698 15 2		
Pay and Expenses of Military Officers studying the Russian Language - - - - - - - -	3,020 16 7		
Outfit Allowance, Passage to India, Furlough Pay, &c., of Lady Nurses - - - - - - - -	599 6 2		
Pay of Indian Native Officers attending Her Majesty's Diamond Jubilee, and of British Officers accompanying them - - - - - - - - -	2,848 8 4		
Purchase of Mules - - - - - - - -	9,876 6 –		
Pay and Expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous Expenditure - - - - - - - -	1,483 3 3		
	1,302,241 4 7		
Stores for India:	£. s. d.		
Clothing - - - - - -	177,184 2 2		
Ordnance and Miscellaneous - -	269,377 5 9		
Medical - - - - - -	22,511 8 6		
Commissariat - - - - -	32,196 18 7		
Chitral Relief Force - - -	752 3 6		
Malakand Field Force - - -	23,403 3 1		
Tochi Field Force - - - -	1,715 12 7		
	527,140 14 2		
		1,829,381 18 9	
Non-Effective.			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces, for service in India:—			
For the year 1897–98 - - -	496,817 – –		
In settlement of the year 1896–97	10,030 – –		
	506,847 – –		
Pay of Non-effective Colonels of Royal Artillery - -	24,517 18 9		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - -	1,771,591 – 1		
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - -	1,308 12 –		
Pensions of Non-commissioned Officers and Soldiers -	7,335 13 –		
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of Duty - -	9,698 2 9		
Gratuities to Widows and Families of Officers killed in action - - - - - - - - - -	1,161 18 4		
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - -	64,319 5 10		
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - - - -	27,446 6 7		
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund" - - - - -	617 – –		
Cost of Medals - - - - - - - - -	2 6 11		
		2,414,845 4 3	
SPECIAL DEFENCE WORKS:			4,244,227 3 –
INDIA: Stores for India - - - - - - - - - -		14,224 7 8	
ADEN: Portion chargeable against Indian Revenues of the Cost of Stores supplied - - - - - - - - - - - -		3,514 18 9	
			17,739 6 5
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - £.			16,198,262 17 2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.
Brought forward - - -	3,026,015	19	8

Receipts—*continued.*

DEBT:

PERMANENT DEBT INCURRED:

	£.	s.	d.	£.	s.	d.
India 2½ per Cent. Stock—Loan issued - - - - - -	3,500,000	–	–			
TEMPORARY DEBT INCURRED:						
Temporary Loans on security of India Bills - - - - -	6,000,000	–	–			
				9,500,000	–	–

DEPOSITS AND ADVANCES:

REPAYMENT OF ADVANCES:

Repayment by the Imperial Government of Moiety of Expenditure in England in connection with the Royal Commission on the administration of the Expenditure of India - - - - - - -	2,097	6	–			

MISCELLANEOUS DEPOSITS:

Further sum received from the French Government to meet Expenditure in England on the construction by the South Indian Railway Company of a Railway from Peralam to Karikal - - - - - -	150	–	–			
				2,247	6	–

ried forward - - -	£.			12,528,263	5	8

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
							Brought forward - - -	16,198,262	17	2
DISBURSEMENTS—*continued.*									
EXPENDITURE NOT CHARGED TO REVENUE:									
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:									
STATE RAILWAYS:									
Stores for India - - - - - - - - -	800,292	10	1						
Salary and Expenses of Consulting Engineer and Staff, Pay and Passage of Mechanics on appointment, &c. - - - - - - - - -	8,718	3	10						
				809,010	13	11			
IRRIGATION WORKS:									
Stores for India - - - - - - - - - - - -				6,572	13	4			
								815,583	7	3
DEBT:									
PERMANENT DEBT DISCHARGED:									
India 4 per Cent. Stock - - - - - - - - - -				2,901	11	–			
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively) - - - -				—					
				2,901	11	–			
TEMPORARY DEBT DISCHARGED:									
Temporary Loan on security of India Bills - - - - - - -				1,000,000	–	–			
								1,002,901	11	–
DEPOSITS AND ADVANCES:									
ADVANCES REPAYABLE:									
Recoverable from the Imperial Government:									
Portion of Expenditure in England on account of Defence Works at Aden - - - - - - - - - - -				69	10	11			
Moiety of Expenditure in England in connection with the Royal Commission on the administration of the Expenditure of India -				707	16	3			
Moiety of Expenditure in England in connection with the Mission to Abyssinia - - - - - - - - - -				160	16	7			
				938	3	9			
MISCELLANEOUS DEPOSITS:	£.	s.	d.						
Advances to the South Indian Railway Company for construction of a Railway from Peralam to Karikal on behalf of the French Government -	637	18	11						
Portion of Outstanding Principal and Interest of the South Indian Railway Company, repaid by the Company on the purchase of its undertaking by the State, claimed during the year by the persons entitled thereto - - - - - - - -	341	2	–						
				979	–	11			
								1,917	4	8
							Carried forward - - - £.	18,018,565	–	1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -							12,528,263	5	8
RECEIPTS—*continued.*									
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:									
ON ACCOUNT OF SUBSCRIBED CAPITAL:									
State:									
Assam-Bengal Railway - -	297,750	–	–						
Bengal-Nagpur Railway - -	595,500	–	–						
Southern Mahratta Railway -	99,250	–	–						
				992,500	–	–			
Guaranteed:									
Madras Railway - - - - - - -				198,000	–	–			
							1,190,500	–	–
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:									
State:									
Assam-Bengal Railway - -	313	3	4						
* Bengal Central Railway - -	122	6	3						
Bengal-Nagpur Railway - -	170	19	2						
Burma Railways - - -	610	18	4						
Indian Midland Railway - -	513	12	1						
† Rohilkund and Kumaon Railway	330	6	–						
Southern Mahratta Railway -	200	13	3						
				2,261	18	5			
Guaranteed:									
Bombay Baroda and Central India Railway - - -	693	17	5						
Great Indian Peninsula Railway	699	16	5						
Madras Railway - - -	405	7	1						
				1,799	–	11			
							4,060	19	4
									1,194,560	19	4
Carried forward - - - £.							13,722,824	5	–

* *See* note on page 13.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued*.

					£. s. d.
				Brought forward - - -	18,018,565 - 1
DISBURSEMENTS—*continued*.					
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*					
FOR DISCHARGE OF DEBENTURES, &c.:					
State:					
Indian Midland Railway - - - -			£. s. d. 12,500 - -	£. s. d.	
Guaranteed:					
Bombay Baroda and Central India Railway - - -	£. s. d. 3,320 - -				
Great Indian Peninsula Railway	5,010 10 -				
Madras Railway - - -	3,293 - -				
			11,623 10 -		
				24,123 10 -	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.					
State:					
Assam-Bengal Railway - -	£. s. d. 62,380 11 6				
† Bengal Central Railway -	21,607 15 7				
Bengal-Nagpur Railway -	445,450 16 11				
Burma Railways - - -	102,556 10 11				
Indian Midland Railway -	49,199 13 2				
‡ Rohilkund and Kumaon Railway - - - - - -	17,797 1 -				
Southern Mahratta Railway -	52,190 9 1				
			751,182 18 2		
Guaranteed:					
Bombay Baroda and Central India Railway - - -	261,922 12 8				
Great Indian Peninsula Railway	425,540 18 5				
Madras Railway - - -	76,280 6 -				
			763,743 17 1		
				1,514,926 15 3	
					1,539,050 5 3
				Carried forward - - - £.	19,557,615 5 4

* Advances to the East Indian, the South Indian, and the Bengal and North Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

† *See* note on page 13.

‡ *See* note on page 20.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				13,722,824	5	–
RECEIPTS—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Repayments by Her Majesty's Treasury and other Public Departments, in respect of						
Expenses attending the employment of Indian Native Troops at Suakin - - - - - - - - - - - - - -	14,946	9	3			
Expenses attending the employment of Indian Native Troops sent to Mombassa - - - - - - - - - - - - -	14,003	5	5			
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station - - -	71,018	5	11			
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. -	25,948	10	3			
Pensions paid in India to retired Hong Kong Police - - - -	1,076	–	8			
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies - - - - - - -	5,933	–	1			
Remittances paid in India on behalf of Officers and Men of the Hong Kong Regiment and Asiatic Artillery - - - - - - -	18,785	16	–			
Moiety of Expenditure in India in connection with the Mekong Boundary Commission - - - - - - - - -	586	7	2			
Miscellaneous Advances made in India - - - - - -	28,208	1	2			
	180,505	15	11			
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - -	22,727	6	7			
East Indian Railway Company:	£.	s.	d.			
On account of Debentures issued - - - -	592,496	17	6			
Transfer Fees and Miscellaneous Refunds - -	2,168	3	11			
	594,665	1	5			
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	377	4	8			
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - - - - - - - - -	689	2	3			
Miscellaneous Receipts - - - - - - - - - - -	9,964	10	10			
Bills of Exchange and Telegraphic Transfers on India - - - -	9,506,076	19	11			
				10,315,606	1	7
			£.	24,037,830	6	7

India Office, 15 September 1898.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
10 May 1899.

For Statement showing new or increased salaries or pensions granted or created within

of the Government of *India*, from 1st April 1897 to 31st March 1898—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -				19,557,615	5	4
DISBURSEMENTS—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Payments to Her Majesty's Treasury and other Public Departments, on account of						
Postal and Money Order Transactions - - - - - - -	86,037	–	11			
Little Basses Light Vessel Dues - - - - - - - - -	2,896	5	1			
Balances of Shipping Masters' Accounts - - - - - - -	1,583	1	6			
Miscellaneous - - - - - - - - - - - - -	315	10	8			
	90,831	18	2			
Family and Miscellaneous Remittances - - - - - - -	25,785	15	1			
Remittances by Administrators General - - - - - - -	17,039	5	1			
East Indian Railway Company: Advances for purchase of Stores, &c. -	634,434	2	1			
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -	31,672	–	6			
South Indian Railway Company: Advances for purchase of Stores, &c. -	38,711	3	8			
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - - - - - - - - - - - -	190,352	12	1			
Stores chargeable to Provincial and Local Funds and to Native States -	194,588	1	2			
Bills drawn by the Mission to the Court of Persia, in respect of Advances made on Indian Account - - - - - - - - - -	21,000	–	–			
Pay and Pensions chargeable to Native States, Local Funds, &c. - -	30,389	4	9			
Miscellaneous Payments to be brought to charge or recovered in India -	1,777	8	6			
Purchase of Drafts on India - - - - - - - - - -	669,389	6	6			
				1,945,970	17	7
TOTAL DISBURSEMENTS - - - £.				21,503,586	2	11
BALANCE on the 31st March 1898, including Sums in the hands of Sub-Accountants				2,534,244	3	8
£.				24,037,830	6	7

E. R. Cave-Browne, Accountant General.

subject to the observations contained in the annexed Report, it is correct.

Wm. Godsell, Auditor.

the year 1897–98, *see* pages 52 and 53 of the Home Accounts presented in May 1898, No. 203.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1897 to 31st March 1898; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. THE several sums which were stated in my Report for 1896–97 to be surcharged or disallowed have been adjusted, with the exception of the following items; those marked *, though now actually recovered, were outstanding on 31st March 1898 :—

Surcharge	*0*l.* 18*s.* 0*d.*	*see* paragraph No. 1.
Disallowance	2,025*l.* 0*s.* 0*d.*	*see* paragraph No. 1.
Ditto	675*l.* 0*s.* 0*d.*	*see* paragraph No. 35.
Ditto	*585*l.* 16*s.* 2*d.*	*see* paragraph No. 35.
Ditto	*1*l.* 0*s.* 0*d.* (part of 43*l.* 18*s.* 3*d.*)	*see* paragraph No. 35.
Ditto	*56*l.* 12*s.* 8*d.* (part of 65*l.* 18*s.* 8*d.*)	*see* paragraph No. 35.
Ditto	446*l.* 11*s.* 8*d.* (part of 999*l.* 12*s.* 4*d.*)	*see* paragraph No. 35.
Ditto	8*l.* 0*s.* 0*d.*	*see* paragraph No. 35.
Surcharge	*7*l.* 9*s.* 8*d.* (part of 7*l.* 17*s.* 8*d.*),	*see* paragraph No. 35.

2. In paragraph No. 2 I remarked that the outstanding balance of disallowances, and other questions relating to Army deferred pay, were dealt with in paragraph No. 22 of that Report. The several points alluded to therein have now been cleared up, resulting in the admission by the War Office of a net sum of 104*l.* as due to India in connection with the accounts of the years 1894–95 and 1895–96.

3. In paragraph No. 4 I stated that certain credits due from the Admiralty for storage accommodation at Bombay had not been received. These arrears, amounting to nearly 1,000*l.*, have now been recovered up to date, but not within the year 1897–98.

4. As regards the outstanding advances and payments subject to adjustment made to the War Office, alluded to in my last report, viz,, 123,193*l.* 18*s.* 8*d.*, in paragraph No. 5, and 26,231*l.* 9*s.* 9*d.*, in paragraph No. 6, the amount of 672*l.* 6*s.* 1*d.* only remained unadjusted on 31st March 1898.

5. Of the further advances to the War Office and their equivalent payments, mentioned in paragraphs No. 25 and No. 34, viz., 75,177*l.*, 8,500*l.*, and 11,395*l.*, the sum of 25,925*l.* 12*s.* 8*d.* must also be reported as unadjusted in the Accounts under review.

6. I observed in paragraph No. 7 of my last Report that the War Office had agreed to a scale of passage rates for the conveyance of Imperial passengers in Indian hired transports. The particular rates, though subject to revision, were accepted for the years 1894–95, 1895–96, and 1896–97, but so far only advances on account have been received. A balance of 2,200*l.* remains in respect of the claims made by the Transport Department on the War Office: these claims are subject to audit, which must necessarily be postponed until the transaction is complete. The inconvenience of the claims being so long outstanding is too obvious to need remark. Rates for 1897–98 have been proposed by the Transport Department, but they have not yet been agreed to by the War Office.

7. The question referred to in paragraph No. 8, viz., the payment by the Imperial Government for interchanges of regiments and batteries, at Mediterranean stations, conveyed in Indian hired transports, has advanced no further. The War Office have refused to entertain the suggestion that a portion at least of any saving effected by the joint use of these transports in carrying out the ordinary Indian and intermediate Imperial reliefs, should be credited to India; so that a service, the entire cost of

which, direct and indirect, is now defrayed from Indian revenues, has been utilized for effecting the Mediterranean reliefs (including regiments, such as the Guards, which will never go on to India, and involving the messing at Indian charge of British regiments proceeding to Imperial stations), and the revenues of India have thereby, in my opinion, been appropriated to other purposes than those of the Government of India.

8. No credits have yet appeared in the Accounts in respect of the points, outstanding now for many years, alluded to in paragraph No. 10 of my last Report, in connection with the Indo-Colonial reliefs. I am informed that some claims have been preferred and that others are being prepared on account of sea-kits, clothing and equipment for the period of the voyage, but in regard to the cost of conveying drafts to make up any deficiencies in the strength of the relieving regiments, and to the expenditure incurred during the period intervening between the arrival of a corps so exchanging and the departure of the other corps, no further steps appear to have been taken.

9. With reference to my remark, in paragraph No. 26 of last year's Report, the advance in respect of Maxim guns has proved to be in excess of their value by 483*l.* 0*s.* 8*d.*, which has been refunded, but not within the period of this Account.

10. As regards the vocabulary rates charged for rifles M.L.M. Mark II, and M.L.E. mentioned in paragraphs Nos. 28 and 29, the question remains unsettled, and in consequence there are many claims which I am unable to pass and which must for the present be reported as outstanding. *See* also paragraph No. 32 of this Report.

11. The questions referred to in paragraphs Nos. 30 and 31 have not yet been disposed of.

12. I now proceed to offer some remarks on the Account for 1897-98, observing that the surcharges and disallowances shown in the tabulated statement are those which were outstanding at the end of the year.

RECEIPTS.

Army-Effective:

13. Indian Troop Service: Receipts from the Admiralty, recoveries on account of messing, &c. - - - - £. 15,817 9*s.* 4*d.*

An advance of 3,000*l.*, included in this amount, has been made by the Imperial Government in respect of the deviation of the Indian hired transport "Nubia" on one occasion in 1897–98 when, instead of continuing its homeward voyage from Malta, it was sent back to Cyprus and Alexandria.

Remittance Account between England and India:

14. Repayments by Her Majesty's Treasury and other Public Departments, in respect of Expenses attending the employment of Indian Native Troops at Suakin - - £. 14,946 9*s.* 3*d.*

I have drawn attention to a matter in connection with these claims, which does not appear to be strictly justified by the terms of the Resolution of the House of Commons of Monday the 6th July 1896, viz., "That the ordinary pay of any troops so despatched " . . . . . which would have been charged upon the resources of India, if such " troops . . . . . had remained in that country . . . . shall continue to " be so chargeable."

In addition to bearing the *ordinary* pay the Government of India has credited the Imperial Government with the amount of certain estimated savings in respect of compensation allowances for dearness of provisions during the famine, to which these troops would have been entitled if they had been employed in India.

The Secretary of State for India in Council has, however, ruled that the claims have been prepared in accordance with the spirit and intention of the Resolution *i.e.*, "that India should bear all charges which would have fallen on her if there had " been no Suakin expedition."

DISBURSEMENTS.

Post Office:

15. Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - £.57,500 0 0

This amount includes a payment of 50,500*l.* in settlement of claims up to 31st January 1898, and an advance, under the new Postal contract, of 7,000*l.*, subject to future adjustment.

Marine:

16. Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - £. 100,088 6*s.* 3*d.*

The subsidy agreed upon with the Admiralty is 100,000*l.*, and the service in respect of which payment is made has been duly performed.

17. Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - £. 59,600 0*s.* 0*d.*

The sum of 675*l.*, in addition to that of 2,700*l.* (2,025*l.* + 675*l.*) mentioned in paragraph No. 1 of this Report, must be disallowed, being the amount included in the subsidy as the estimated cost of certain passages, incident to an intended arrangement which, from the first, was never carried out. The correspondence on the subject alluded to in paragraph No. 16 of my last Report has been continued without any definite result.

18. Cost of Nordenfelt Guns supplied to the Defence Vessels "Magdala" and "Abyssinia"; and passage of Officers of Defence Vessels not covered by the Subsidy - - - £. 1,538 18*s.* 7*d.*

I am unable to certify the correctness of that portion of this amount which relates to the passage of Officers of the Defence Vessels, pending the settlement of some outstanding questions with the Admiralty.

19. Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - £. 1,495 4*s.* 3*d.*

This amount includes a sum of 239*l.* 10*s.* 2*d.* for presents to Officials and others on the island of Réunion, in connection with the wreck of the R.I.M.S. "Warren Hastings" whilst conveying troops for the Imperial Government, in recognition of services rendered to the troops and to the crew.

Political:

20. Moiety of cost of entertaining Persian Envoys on the occasion of Her Majesty's Diamond Jubilee; and cost of seats to enable Natives of India to view the procession - £. 689 0*s.* 9*d.*

This amount includes an item of 322*l.* 6*s.* 5*d.* in respect of the entertainment of an Envoy who came to this country to announce the accession of the Shah of Persia, and a further item of 349*l.* 16*s.* 10*d.* for the entertainment of a second Envoy who came for the Jubilee. I have expressed a doubt whether the revenues of India can be correctly appropriated to these purposes; but the charge was, on full consideration, accepted by the Secretary of State for India in Council.

Miscellaneous:

21. Examination Expenses and Allowances of Candidates for the Indian Civil Service - - - - - - £. 8,576 18*s.* 6*d.*

The gross charge under this head has been reduced by the sum of 929*l.* 16*s.* 9*d.* contributed by the Imperial Government in connection with the combined examination for the Indian Civil Service, the Home Civil Service, Class I., and the Eastern Cadetships.

Army—Effective:

22. Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India - - - £. 729,719 0*s.* 0*d.*

There are two items included in this amount, viz., an advance in respect of the year 1897–98 and an adjusting payment of 719*l.* for the previous year, which, added to the advance of 745,700*l.* shown in the Accounts of 1896–97, make the sum of 746,419*l.* This may be explained as follows:—

	£.	*s.*	*d.*
Capitation rate of 7*l.* 10*s.* on each man borne on the Establishment of the British Forces serving in India, viz., 73,168 men, according to the number included in the War Office Estimates - - - - - - - - - - -	548,760	–	–
Deferred Pay, proportion chargeable against India - -	197,659	–	–
	£. 746,419	–	–

23. I am informed that the actual average strength of the British Army in India (excluding officers on leave out of India) was 72,555 in the year 1896–97, as against the Establishment strength of 73,168 on which the capitation was paid.

24. As regards the Deferred Pay, the charge is composed of the sum of 198,975*l.*, less a deduction of 1,316*l.* for admitted disallowances referred to in paragraph No. 2 of my last Report.

25. On the audit of the Deferred Pay accounts for the year 1897–98, I have to report an aggregate overcharge of 484*l.*, which is disallowed in paragraph No. 38.

26. Furlough allowances of Officers of the Indian Service - £. 195,800 8*s.* 6*d.*

This amount includes a payment of 269*l.* 17*s.* 3*d.*, made to an Officer lent for service in Uganda, recoverable from the Imperial Government. The item is therefore surcharged in paragraph No. 38.

27. Indian Troop Service - - - - - - - - - £. 228,943 19*s.* 9*d.*

The year 1897–98 is the fourth year in which this service has been conducted by means of hired transports. The net expenditure in those years in England and India is shown as follows:—

	£.	*s.*	*d.*
1894–95 - - - - -	*262,984	4	7
1895–96 - - - - -	*253,775	6	–
1896–97 - - - - -	219,994	17	4
1897–98 - - - - -	234,633	16	1

These figures may not afford a very fair comparison of the cost of each year's service, as they are influenced by the amount of outstanding receipts in respect of the several preceding years, and also by the number of troops conveyed, which varies somewhat from year to year. Moreover the items* of the two earliest years contain expenditure on account of H.M.S. "Malabar," the last of the Government transports which was employed during those years.

28. The unsettled question of credits to this service, referred to in paragraphs Nos. 6 and 7 of this Report, necessarily affects the net cost of the Troop Service as against the revenues of India.

29. Stores for India: Clothing - - - - - - - - £. 177,184 2*s.* 2*d.*

There are some recorded disallowances (*see* paragraph No. 38) and also some outstanding questions on this account.

30. Stores for India: Ordnance and Miscellaneous - - - £. 269,377 5*s.* 9*d.*

Among the disallowances on this account there is a sum of 1,580*l.* 2*s.* 11*d.* in respect of some M.H. Arms claimed for at full rates instead of at half rates. In admitting the overcharge the War Office stated that half rates would also be

charged for certain other surplus arms and components, the claims for which have not yet been presented for audit, with the result of a further saving to India of several thousand pounds.

31. I have objected to the continued use in 1897–98 of the 1893 Vocabulary of War Office prices for stores, on the ground that those prices for some articles, especially explosives, are much in excess of the average cost of recent production, and do not therefore fulfil the conditions of the agreement on which stores are supplied to India. In the claims to which attention has been drawn there is an apparent overcharge of 1,186*l.* 5*s.* 3*d.*, which is included in the disallowances (*see* paragraph No. 38).

32. In my last year's Report I remarked, in paragraphs Nos. 28 and 29, on the Vocabulary rates charged for rifles, M.L.M. Mark II., and M.L.E., and I have now to repeat my objection to those prices, as the same rates have been claimed in the year 1897–98. The prices referred to are 4*l.* 10*s.* 2*d.* and 4*l.* 10*s.* 6*d.* respectively. According to the recently published Accounts of the Ordnance Factories for the year 1897–98, it is observed that such weapons were produced at the cost of 2*l.* 14*s.* 5*d.* each, and therefore, in order to reduce my objections to a definite issue, I disallow 1*l.* per arm on the Magazine Rifles which have been charged in this Account, viz., 121*l.* on rifles purchased and 1,681*l.* 11*s.* 6*d.* on the net proportionate value assigned to the difference in the number of M.L.M. rifles in possession of troops either proceeding to or returning from India.

33. There are also a few other outstanding questions on this portion of the Account, including an advance of 60,000*l.* to the War Office subject to adjustment.

34. Stores for India:	Chitral Relief Force - - - - -	£. 752 3*s.* 6*d.*
	Malakand Field Force - - - -	£. 23,403 3*s.* 1*d.*
	Tochi Field Force - - - - -	£. 1,715 12*s.* 7*d.*

The stores comprised in these amounts are similar to those referred to in the preceding items of the Account, viz., clothing, ordnance and miscellaneous, medical and commissariat, and have been shipped to India to replace issues to the services above-mentioned.

Army—Non-Effective:

35. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for Service in India - - - - - - - - - -	£. 506,847 0*s.* 0*d.*

This amount consists of an advance of 496,817*l.* for the year 1897–98, and of a balance item of 10,030*l.* in respect of the previous year. As the advance for 1896–97 was 464,488*l.*, the actual payment for that year was 474,518*l.* which is certified to be the sum actuarially due to the War Office for the service stated.

36. Pensions of Widows and Families of Officers, &c. of the Indian Service - - - - - - - - - -	£. 64,319 5*s.* 10*d.*

Under this head a sum of 91*l.* 5*s.* 0*d.* is included for a Widow's Lord Clive's Fund (Compassionate) Pension, in respect of which a recovery has since been effected to the extent of 2,122*l.* 15*s.* 0*d.* The recovery was made in consequence of the production of the late pensioner's probate, to which I drew attention as disclosing an estate greatly in excess of the disqualifying limit of property recognized by the rules of the Fund. It was subsequently discovered that the acquisition of additional property should have been declared in the year 1874.

37. Another disallowance has arisen through an over grant of pension to a widow whose Indian property had not been fully taken into account. A reconsideration of the pension has involved an outstanding recovery in respect of the year 1897–98 of 33*l.* 6*s.* 5*d.*

38. The following is a list of the surcharges and disallowances on the Account for the year 1897–98:

Description and Amount of item in the Account.	£. s. d.	Surcharge. £. s. d.	Disallowance. £. s. d.
RECEIPTS:—			
Superannuation Allowances, &c.:			
Bengal Military Fund	28,333 10 6	15 17 4	
Buildings and Roads:			
Royal Indian Engineering College	4,421 7 –	6 – 10	
Army, Effective:			
Regimental Clothing, &c.	7,044 13 8	67 8 8	
Ordnance and Miscellaneous	8,812 11 7	2 3 –	
Indian Troop Service	15,817 9 4	364 8 –	
Passages of Officers and Troops	230 12 –	3 16 –	
Army, Non-Effective:			
Indian Military Service Family Pensions	14,442 12 3	2 18 11	
DISBURSEMENTS:—			
General Administration:			
Telegrams to India	7,450 10 –	50 15 3	
Office Contingencies	11,223 – 9		– 1 3
Marine:			
Indian Government Defence Vessels	59,600 – –		675 – –
Scientific and other Minor Departments:			
Stores for India	11,101 8 5		– 6 8
Stationery and Printing:			
Stationery, Printing, &c. for India Office	6,683 18 9		– 1 3
Miscellaneous:			
Miscellaneous Charges on Stores; Dock Dues, &c.	6,625 17 8	– 3 5	
Army, Effective:			
Payments to the Imperial Government	729,719 – –		484 – –
Furlough Allowances of Officers of the Indian Service	195,800 8 6	269 17 3	
" " " of British Regiments	90,895 15 7		6 12 10
Passages of Officers and Troops	17,737 7 11		60 – –
Military Officers under Technical Instruction	3,698 15 2		– 7 3
Pay and Expenses of Artificers, &c.	1,483 3 3	2 3 –	
Stores for India: Clothing	177,184 2 2		315 17 8
" " Ordnance, &c.	269,377 5 9	2 4 4	4,574 9 11
Army, Non-effective:			
Pay and Pensions of Officers of Indian Service	1,771,591 – 1		– 4 11
Pensions of Widows " "	64,319 5 10		124 11 5
Indian Military Service Family Pensions	27,446 6 7		– 2 6
Special Defence Works, India:			
Stores for India	14,224 7 8		5 19 –
State Railways:			
Stores for India	800,292 10 1		– 7 5
		787 16 –	6,248 2 1

39. To the Balance, as shown in the present Account, the following sums will have to be added:—

	£. s. d.	£. s. d.
		2,534,244 3 8
Surcharges on previous Account	8 7 8	
Ditto present Account	787 16 0	
Disallowances on previous Account	3,902 0 6	
Ditto present Account	6,248 2 1	
		10,946 6 3
		£. 2,545,190 9 11

India Audit Office,
10 May 1899.

Wm. Godsell, Auditor.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS, from 1st April 1897 to 31st March 1898; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. IN my last Report I stated that there were 95 packing accounts outstanding in respect of the year 1895–96, and 156 in respect of 1896–97. Of these, only 2 and 22, respectively, have since been received, but communication has taken place with the Government of India which may facilitate the earlier return of such documents in future.

2. The packing accounts sent to India in the year under review, have increased to 6,349, of which 140 remain outstanding.

3. The only recorded casualty of the year was the jettison of cargo *ex* s.s. "Kentigern," on account of which 421*l.* 9*s.* 7*d.* was carried to the head of "Miscellaneous Charges connected with the supply of Stores to India: cost of stores lost in transit," against which the sum of 300*l.* was received under a policy of insurance, specially effected on some fusel oil shipped from Antwerp.

India Audit Office,
10 May 1899.

Wm. Godsell, Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1897-98 for Stores procured for Shipment to India, &c.

	Stores.	Freight.	TOTAL.
Expenditure charged against Revenue:	£. s. d.	£. s. d.	£. s. d.
Land Revenue	6 3 8	– 8 7	6 12 3
Opium	1,729 7 –	124 – 5	1,853 7 5
Salt	466 7 9	2 – 5	468 8 2
Stamps	35,519 14 4	324 14 7	35,844 8 11
Excise	122 – 9	– 14 10	122 15 7
Forest	2,742 1 3	205 12 1	2,947 13 4
Post Office	46,322 17 3	1,282 15 4	47,605 12 7
Telegraph:			
Telegraph Lines in India	85,250 – 6	6,832 12 10	92,082 13 4
*Indo-European Telegraph	3,152 7 6	891 19 3	4,044 6 9
Mint	4,497 5 –	768 8 1	5,265 13 1
General Administration	22,549 5 9	278 1 1	22,827 6 10
Law and Justice	2,114 11 9	103 12 8	2,218 4 5
Marine:			
Coal	6,517 18 10	12,557 19 8	50,904 14 4
Miscellaneous	29,998 14 4	1,830 1 6	
Political	131 1 10	18 4 10	149 6 8
Scientific and other Minor Departments	10,961 12 5	139 16 –	11,101 8 5
Stationery and Printing	46,159 4 11	1,606 2 10	47,765 7 9
Famine Relief and Insurance	1,647 15 4	92 – 7	1,739 15 11
Irrigation: Minor Works and Navigation	1,020 18 6	96 11 4	1,117 9 10
Buildings and Roads:			
Military Works	59,871 14 8	9,761 3 11	69,632 18 7
Civil Works and Miscellaneous Services	3,168 3 1	268 13 1	3,436 16 2
Army:			
Clothing for European Troops	100,475 17 8	1,460 11 2	177,184 2 2
Ditto, taken to India with Troops	50,898 4 3	—	
Ditto, for Native Troops	24,128 17 8	220 11 5	
Ordnance and Miscellaneous	240,193 9 3	10,493 16 10	269,377 5 9
Ditto, Arms, &c. taken to India with Troops	18,689 19 8	—	
Medical	21,544 19 11	966 8 7	22,511 8 6
Commissariat	30,906 1 9	1,290 16 10	32,196 18 7
Chitral Relief Force	736 16 7	15 6 11	752 3 6
Malakand Field Force	22,931 7 1	471 16 –	23,403 3 1
Tochi Field Force	1,682 19 3	32 13 4	1,715 12 7
Special Defence Works:			
India	13,533 17 9	690 9 11	14,224 7 8
Aden (portion chargeable against Indian Revenues)	3,514 – 3	– 18 6	3,514 18 9
£.	893,185 17 6	52,829 3 5	946,015 – 11
Expenditure not charged to Revenue:			
State Railways	723,352 11 9	76,939 18 4	800,292 10 1
Irrigation Works	5,866 11 10	706 1 6	6,572 13 4
Advances Repayable:			
Special Defence Works: Aden (portion recoverable from the Imperial Government)	69 10 5	– – 6	69 10 11
Remittance Account:			
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	105,285 7 8	7,636 – 11	194,588 1 2
Other Stores	74,372 13 3	7,293 19 4	
TOTAL £.	1,802,132 12 5	145,405 4 –	1,947,557 16 5

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

No. 5.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1898.

NET EXPENDITURE:				£. s. d.	
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c.				10,065 1 4	
Steward's Salary, Wages of Servants, Expenses of Laundry, &c.				2,549 8 9	
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c.				2,179 15 6	
Lights, Fuel, and other House Articles				1,209 11 6	
Provisions, Wines, &c.				4,626 10 5	
Advertisements, Postage, Travelling Expenses, &c.				494 16 –	
Library, Laboratory, Workshops, &c.; Expenses of Students visiting Works and Forests, Continental Tour of Forest Students, &c.				412 4 3	
				21,537 7 9	
Deduct,—					
Receipts on account of Garden, Farm, and Dairy, in excess of Expenditure				– 12 9	
EXPENDITURE:					
Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses; and Continental Tour of Forest Students (page 15)	£. 25,958	s. 2	d. –		
Less,—					21,536 15 –
Receipts for testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4)	4,421	7	–		
RECEIPTS:					
Fees and Caution Money received from Students (page 4)	24,490	–	–		
Less,—					24,291 – 5
Refund of Caution Money (page 15)	198	19	7		
Excess Receipt, excluding Interest on Capital Outlay			£.		2,754 5 5

E. R. Cave-Browne, Accountant General.

No. 6.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE, from 1st April 1897 to 31st March 1898.

				£. s. d.
1. Capital Charges of the Service				—
2. Salaries of Establishments in England and India				4,380 – 6
3. Hire and Fittings of Transports, &c.				103,183 17 11
4. Coal				38,369 9 9
5. Mess of Officers				8,104 – 6
6. Provisions and Stores for Troops and Horses				27,592 1 7
7. Miscellaneous Charges				8,403 17 2
8. Suez Canal Transit Charges				44,769 10 6
9. Pay, Victualling, &c., of Crew of H.M.S. "Malabar"				12 – –
10. Miscellaneous Expenses				2,683 10 1
11. Conveyance of Troops in other than hired Transports:—	£. s. d.			
Troops on Freight, &c.	7,179 6 6			
H.M.I.M.S. "Clive":				
Mess and Victualling	1,280 2 8			
Preparing ship for voyage	1,019 14 –			
Medicines and Medical Stores	136 9 –			
Suez Canal Dues	2,326 16 –			
Miscellaneous	132 1 9			
Messing in H.M.I.M.S. "Warren Hastings" and SS. "Lalpoora"	31 11 7			
				12,106 1 6
				249,604 9
Deduct,—				
Receipts from the Imperial Government for employment of hired Transports, and for passages of Officers and Men on Imperial Service		12,472 10 –		
Recoveries on account of the Messing of Officers, and Victualling of not-entitled 3rd Class Passengers, and for Rum Rations issued to Troops		596 8 6		
Proceeds of Sale of Old and Unserviceable Stores; recoveries for losses or damage of Stores; and for Forage supplied for Officers' Horses		1,874 6 10		14,943 5 4
				234,661 4 2
Abate,—				
Transactions through the Troop Service Accounts:—				
Amount shown in the Accounts for the Year 1896–97 as "Other Services" but charged to the Troop Service in the Year 1897–98, *vide* item 11		31 11 7		
Less:—Transactions on account of "Other Services" unadjusted within the Year 1897–8		4 3 6		27 8 1
				234,633 16 1
Net Expenditure in England, as shown in the Home Accounts:—	£. s. d.		£.	
Disbursements (page 15)	228,943 19 9			
Receipts (page 6)	15,817 9 4			
		213,126 10 5		
Net Expenditure in India, as shown in the Finance and Revenue Accounts:—				
Disbursements (page 187)	22,151 5 11			
Receipts (page 180)	644 – 3			
		21,507 5 8		
				234,633 16 1

Admiralty, 23 December 1898.

B. F. Clark,
Director of Transports.

No. 7.

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1897-98. Budget Estimate, March 1897.	1897-98. Account.	Increase.	Decrease.	
REVENUE:					
INTEREST:	£.	£.	£.	£.	
Interest realised from Investment of Cash Balance, &c.	5,000	20,190	15,190	-	1
TELEGRAPH:					
Indo-European Telegraph:					
Message Revenue	4,200	2,931	-	1,269	2
Miscellaneous Receipts	-	1,232	1,232	-	3
MINT:					
Proceeds of sale of Indian Coins sent to this Country for Assay	—	7	7	—	4
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	1,600	1,622	22	—	5
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of Books, Maps, &c.	300	303	3	—	6
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	9,400	9,320	-	80	7
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	79,000	76,611	-	2,389	8
Subscriptions towards Indian Civil Service Family Pensions	3,000	1,708	-	1,292	9
MISCELLANEOUS:					
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items	2,500	2,929	429	—	10
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of Premises occupied by the Company	200	230	30	—	11
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Repayment of Advances of Interest	-	1,266	1,266	-	12
BUILDINGS AND ROADS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c.	27,600	28,911	1,311	-	13
ARMY:					
Effective.					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c.	29,200	31,959	2,759	-	14
Non-Effective.					
Subscriptions towards Indian Military Service Family Pensions	11,000	14,443	3,443	-	15
TOTAL RECEIPTS ON ACCOUNT OF REVENUE, carried forward	£. 173,000	193,662			

- - - - - - - - No. 7.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1897–98.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The rate of interest obtained during a portion of the year was much higher than was estimated.
2	The dates of the receipts from the Imperial Ottoman Telegraph Administration on account of Traffic Balances are very uncertain.
3	Sale proceeds of Cable Core returned to this country.
8	The decrease occurred in the receipts on account of the Military Funds.
9	The Estimate was based on the receipts during the year 1896-97.
12	In settlement of the Government share of Surplus Profits to the end of the year 1895.
13	There was an increase of 890*l.* in Fees, mainly owing to the operation of new regulations in respect of Forest Students, and of 421*l.* in the receipts for testing-work done in the College Laboratories.
14	There was an increase of 7,817*l.* in receipts on account of the Indian Troop Service, and of 1,650*l.* in proceeds of sales of unserviceable stores. On the other hand, there was a decrease of 6,793*l.* in the value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment.
15	Sufficient provision was not made for the growth of these receipts.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1897-98. Budget Estimate, March 1897.	1897-98. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	173,000	193,662			
DEBT:					
PERMANENT DEBT INCURRED:					
India 2½ per Cent. Stock: Loan issued - - - - - - -	3,500,000	3,500,000	—	—	1
TEMPORARY DEBT INCURRED:					
Temporary Loans on security of India Bills - - - - - -	2,000,000	6,000,000	4,000,000	- -	2
	5,500,000	9,500,000			
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES:					
Repayment by the Imperial Government of Moiety of Expenditure in England in connection with the Royal Commission on the administration of the Expenditure of India - - - - - -	1,400	2,097	697	—	3
MISCELLANEOUS DEPOSITS:					
Further sum received from the French Government to meet expenditure in England on the construction by the South Indian Railway Company of a Railway from Peralam to Karikal - - - - - -	- -	150	150	—	4
	1,400	2,247			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
On account of Subscribed Capital - - - - - - -	4,491,400	1,190,500	- -	3,300,900	5
On account of Transfer Fees and Miscellaneous Refunds -	3,000	4,061	1,061	- -	6
	4,494,400	1,194,561			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of					
Expenses attending the employment of Indian Native Troops at Suakin	- -	14,946	14,946	- -	7
Expenses attending the employment of Indian Native Troops sent to Mombassa - - - - - - - - - - - - -	5,000	14,003	9,003	- -	8
Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - -	98,000	151,557	53,557	- -	9
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - -	18,000	22,728	4,728	- -	10
East Indian Railway Company:					
On account of Debentures - - - - - - - - -	400,000	592,497	192,497	- -	11
Transfer Fees and Miscellaneous Refunds - - - - -	1,500	2,168	668	- -	12
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	400	377	- -	23	13
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - - - - - -	600	689	89	—	14
Miscellaneous Receipts - - - - - - - - - - -	1,500	9,964	8,464	- -	15
Bills of Exchange and Telegraphic Transfers on India - - - -	13,000,000	9,506,077	- -	3,493,923	16
	13,525,000	10,315,006			
Total Receipts - - - £.	23,693,800	21,205,476			

of the Home Treasury of the Government of *India*, for the Year 1897-98—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

2 Necessitated by the suspension for a time of the sale of Bills of Exchange and Telegraphic Transfers on India, and by the purchase of Drafts on India.

5 The decrease is thus accounted for :—

	£.	£.
Debentures renewed instead of being replaced by fresh Capital :		
Indian Midland Railway Company	1,000,000	
Bombay Baroda and Central India Railway Company	332,000	
Great Indian Peninsula Railway Company	1,002,100	
Madras Railway Company	105,300	
		2,439,400
Receipts on account of Capital, less by		
Bengal-Nagpur Railway Company	154,500	
Indian Midland Railway Company	100,000	
Southern Mahratta Railway Company	750	
Bombay Baroda and Central India Railway Company	600,000	
Great Indian Peninsula Railway Company	400,000	
	1,255,250	
Deduct— £.		
Assam-Bengal Railway Company, more by 297,750		
Madras Railway Company, more by 96,000		
393,750		
		861,500
		£3,300,900

6 These receipts are very uncertain.

7 Receipt from the Egyptian Government of money supplied to the Officer in charge of the Egyptian Treasury at Suakin by the Field Paymaster attached to the Indian Troops.

8 When the Budget was prepared, it was estimated that 12,000*l*. would be received on this account in 1896 97, but the receipt in that year was only 4,627*l*.

9 There were increases in all the accounts included under this head.

10 The Estimate was based on the average receipts in past years.

11 The East Indian Railway Company issued 600,000*l*. (instead of 400,000*l*.) Debentures within the year, the discount in respect of which amounted to 7,503*l*.

12 The sum of 1,000*l*. advanced by the Secretary of State to the Company in February 1897 on account of the Deferred Annuitants' Contribution to the Indian Famine Relief Fund was repaid this year.

15 The Account includes 8,697*l*. on account of sales of timber sent from the Andaman Islands.

16 The sales were suspended for a time owing to heavy expenditure in India for Famine, Railways, Military, and other purposes.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS. EXPENDITURE:	1897-98. Budget Estimate, March 1897.	1897-98. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
LAND REVENUE:					
Law Charges in connection with Appeals from India	500	894	394	—	1
Stores for India	100	7	—	93	2
OPIUM: Stores for India	400	1,853	1,453	-	3
SALT: Stores for India	300	468	168	-	4
STAMPS: Stores for India	29,800	35,844	6,044	-	5
EXCISE: Stores for India	100	123	23	-	6
FOREST:					
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	1,200	1,224	24	—	7
Stores for India	700	2,948	2,248	-	8
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,707,400	2,751,070	43,670	-	9
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	10,400	10,354	-	46	10
Discount on the issue of 3,500,000*l.* India 2½ per Cent. Stock	-	117,791	117,791	-	11
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	200	51	-	149	12
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	60,000	57,500	-	2,500	13
Miscellaneous Payments	-	2,059	2,059	-	14
Stores for India	44,900	47,606	2,706	-	15
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	16,400	51,044	34,644	-	16
Other Payments	8,300	6,093	-	2,207	17
Red Sea and India Telegraph	18,000	18,027	27	—	18
Zanzibar-Mauritius Cable: Subsidy to the Eastern Telegraph Company	10,000	10,000	—	—	19
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	6,000	4,136	-	1,864	20
Telegraph Lines in India: Stores for India	103,000	92,083	-	10,917	21
MINT:					
Stores for India	700	5,266	4,566	-	22
Other Payments	-	34	34	—	23
GENERAL ADMINISTRATION:					
Home Establishment, &c.	233,100	234,172	1,072	-	24
Payments on account of Administration in India	1,300	746	-	554	25
Stores for India	22,000	22,827	827	-	26
LAW AND JUSTICE:					
Stores for India	1,000	2,218	1,218	-	27
Other Payments	1,300	795	-	505	28
POLICE: Passage to India of Assistant Superintendents on appointment, &c.	500	683	183	-	29
MARINE:					
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c.	100,200	100,088	-	112	30
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	58,800	59,600	800	-	31
Sundry items	2,500	3,260	760	-	32
Stores for India	59,200	50,905	-	8,295	33
EDUCATION:					
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.	1,400	1,541	141	—	34
ECCLESIASTICAL: Passage to India of Chaplains on appointment	400	245	-	155	35
MEDICAL:					
Maintenance of Lunatics	5,900	5,684	-	216	36
Pay, Passage, &c., of Medical Officers and Lady Nurses in connection with the Plague	1,000	11,247	10,247	-	37
POLITICAL:					
Mission to the Court of Persia	7,000	7,000	—	—	38
Her Majesty's Establishments in China	12,500	12,500	—	—	39
Sundry items	2,000	4,700	2,700	-	40
Stores for India	200	149	-	51	41
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India	11,300	11,102	-	198	42
Other Payments	17,000	15,007	-	1,993	43
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	8,400	8,422	22	—	44
Members of the Bengal Nizamut Family	1,000	910	-	90	45
Carried forward £.	3,566,400	3,770,276			

of the Home Treasury of the Government of *India*, for the Year 1897-98—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
3 4 5 6	The demands were larger than was indicated in the estimates received from India.
8	The increase was mainly due to the receipt from India of an indent for Stores for Bombay Forest.
9	There was an increase of 60,131*l.* in interest on India Bills; on the other hand, there was a decrease of 6,700*l.* in interest on India 2½ per Cent. Stock, and 10,000*l.* was included in the Budget Estimate for interest on temporary loans from the Bank of England, but no such loans were required.
11	It was not considered expedient to insert any Discount in the Budget Estimate.
13	The Contract expired on the 31st of January 1898, and payment in respect of the months of February and March 1898 was made at the reduced rate of 42,000*l.* per annum, subject to adjustment, if necessary, when the new arrangement is settled.
14	Deputation Allowance and expenses of Indian Delegate to the Postal Congress at Washington, &c.
15	The demands were larger than was indicated in the estimates received from India.
16	Owing to an increase in the homeward traffic, and in the percentage of traffic carried by the Indo-European route.
17	The decrease occurred mainly in the payments for Stores.
20	The decrease occurred in Absentee Allowances.
21	The reduction was in consequence of a telegram from the Viceroy, dated the 6th of August 1897.
22	The demands were larger than was indicated in the estimates received from India.
24	There was an increase of 2,451*l.* in Telegrams to India, and of 2,343*l.* on account of the additional story to the India Office Building. On the other hand, there was a decrease of 2,796*l.* in Salaries, and of 999*l.* in Charges of the Store Department.
25	The Budget Estimate included the sum of 525*l.* for a portrait of Lord Lansdowne for Government House, Calcutta, which was not paid within the year.
26 27	The demands were larger than was indicated in the estimates received from India.
28	In the Budget Estimate provision was made for Outfit Allowance of two Judges, but no Judge went to India during the year.
29	Provision was made in the Budget Estimate for the passage of seven Police Officers, but eleven went out.
31	When the Budget Estimate was framed, it was expected that the subsidy would be reduced by this sum in respect of the cost of passages, but the question is still the subject of correspondence with the Admiralty.
32	The increase occurred in incidental expenses connected with the manning of Indian Government Defence Vessels, not covered by the subsidy to the Admiralty.
33	The stores cost less than was indicated in the estimates received from India.
35	Provision was made in the Budget Estimate for the passage of eight Chaplains, but only five went out.
37	Consequent on the continuance of the Plague.
40	The Account includes 2,000*l.* placed at the disposal of the Secretary of State for India for Secret Service, and 672*l.* for moiety of the cost of entertaining Persian Envoys on the occasion of Her Majesty's Diamond Jubilee.
43	There was a decrease of 901*l.* in objects of a literary, scientific, or antiquarian character, and of 935*l.* in the purchase of Stallions.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1897-98. Budget Estimate, March 1897.	1897-98. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward	3,566,400	3,770,276			
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	226,000	187,640	-	38,360	1
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	416,000	426,332	10,332	-	2
Indian Civil, Military, and Medical Funds, &c.	1,466,000	1,472,382	6,382	-	3
Indian Civil Service Family Pensions	2,200	3,030	830	-	4
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,500	6,684	184	—	5
Stores for India	41,300	47,765	6,465	-	6
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	11,000	15,854	4,854	-	7
Miscellaneous Charges connected with the Supply of Stores to India	10,000	11,067	1,067	-	8
FAMINE RELIEF AND INSURANCE:					
FAMINE RELIEF:					
Stores for India	-	1,740	1,740	-	9
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS—INTEREST ON DEBT:					
East Indian Railway	303,900	303,911	11	—	10
Eastern Bengal Railway	33,700	33,710	10	—	11
Scinde Punjab and Delhi Railway	159,700	159,727	27	—	12
Oude and Rohilkund Railway	327,100	327,062	-	38	13
South Indian Railway	146,600	146,635	35	—	14
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):					
East Indian Railway	1,178,600	1,178,586	-	14	15
Eastern Bengal Railway	121,900	121,884	-	16	16
Scinde Punjab and Delhi Railway	412,000	411,949	-	51	17
STATE RAILWAYS — INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:					
* Bengal Central Railway	16,300	16,250	-	50	18
Bengal-Nagpur Railway	89,700	89,700	—	—	19
Indian Midland Railway	43,700	43,712	12	—	20
Southern Mahratta Railway	69,200	69,222	22	—	21
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:					
Assam-Bengal Railway	75,000	71,250	-	3,750	22
* Bengal Central Railway	17,500	17,500	—	—	23
Bengal-Nagpur Railway	186,900	182,274	-	4,626	24
Burma Railways	50,300	50,297	-	3	25
East Indian Railway	28,700	23,750	-	4,950	26
Indian Midland Railway	209,800	208,031	-	1,769	27
Southern Mahratta Railway	201,800	201,677	-	123	28
South Indian Railway	30,000	30,000	—	—	29
GUARANTEED COMPANIES—INTEREST	2,169,400	2,154,784	-	14,616	30
IRRIGATION:					
MINOR WORKS AND NAVIGATION: Stores for India	1,000	1,117	117	—	31
BUILDINGS AND ROADS:					
MILITARY WORKS: Stores for India	14,400	69,633	55,233	-	32
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Furlough Pay and Allowances of Officers in the Public Works Department	59,000	46,360	-	12,640	33
Royal Indian Engineering College	25,400	26,157	757	-	34
Sundry items	4,500	4,912	412	—	35
Stores for India	1,900	3,437	1,537	-	36
ARMY:					
Effective.					
Payments to War Office in respect of British Forces serving in India	729,000	729,719	719	-	37
Furlough Allowances and Pay during Voyage of British Forces serving in India	108,000	98,390	-	9,610	38
Furlough Allowances of Officers of the Indian Service	230,000	195,800	-	34,200	39
Indian Troop Service	251,800	228,944	-	22,856	40
Passage of Officers and Troops otherwise than in Transports	6,000	17,737	11,737	-	41
Miscellaneous	27,600	31,651	4,051	-	42
Stores for India	569,200	527,141	-	42,059	43
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	497,000	506,847	9,847	-	44
Pay of Non-Effective Colonels of Royal Artillery	24,800	24,518	-	282	45
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,800,000	1,771,591	-	28,409	46
Miscellaneous Pensions, &c.	84,000	84,443	443	—	47
Indian Military Service Family Pensions	26,000	27,446	1,446	-	48
SPECIAL DEFENCE WORKS:					
INDIA: Stores for India	11,700	14,224	2,524	-	49
ADEN:					
Portion chargeable against Indian Revenues of the cost of Stores supplied	-	3,515	3,515	-	50
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE, carried forward £.	16,088,500	16,198,263			

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

of the Home Treasury of the Government of *India*, for the Year 1897-98—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The decrease occurred mainly in the Absentee Allowances of Officers of the Indian Civil Service.
2	The increase occurred mainly in the Pensions of Officers of the Uncovenanted Service.
3	The increase is more than accounted for in Civil Service Annuities.
4	Sufficient provision was not made for the growth of these payments.
6	The demands were larger than was indicated in the estimates received from India.
7	There was an increase of 4,016*l.* in the cost of Insignia of Indian Orders, and of 909*l.* in connection with the Royal Commission on Indian Expenditure, mainly owing to the detention in this country of the Comptroller and Auditor-General.
8	The Account includes 2,930*l.* in connection with Fines and Penalties incurred by Contractors in providing Stores, owing to the refunds during the year being in excess of receipts. On the other hand, the payments in respect of Stores lost in transit to India were less than was estimated.
9	Due to unforeseen demands.
22	Owing to Capital not having been raised so early as was expected.
24	
26	
27	
28	
30	
32	Mainly due to larger demands for Water Pipes, &c.
33	Fewer Officers were at home during the year than had been estimated.
34	Partly owing to increase of testing-work done in the College Laboratories (*see also* receipts under this head).
36	The demands were larger than was indicated in the estimates received from India.
37	The Account includes a further payment of 719*l.* in respect of the year 1896-97.
38	There was a decrease of 4,104*l.* in Furlough Allowances, and of 5,506*l.* in Pay during Voyage.
39	Fewer Officers were at home during the year than had been estimated.
40	Mainly owing to the engagement of smaller Transports, which involved, to some extent, heavier payments for passage of
41	Officers otherwise than in Transports.
42	The Account includes 2,848*l.* for Pay of Indian Native Officers attending Her Majesty's Diamond Jubilee, and of British Officers accompanying them; the remainder of the increase occurred under several heads.
43	There was a decrease of 72,823*l.* in Ordnance Stores, but, on the other hand, the Account includes 25,119*l.* for Stores in connection with the Malakand and Tochi Field Forces.
44	The Account includes 10,030*l.* in settlement of the year 1896-97.
46	The payments on this account have not increased so much as was expected.
48	Sufficient provision was not made for the growth of these payments.
49	Provided for in the Budget Estimate under the head of "Army—Stores for India."
50	Consists mainly of the cost of two 9-inch Gun Carriages.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1897-98. Budget Estimate, March 1897.	1897-98. Account.	Increase.	Decrease.
	£.	£.	£.	£.
Total Expenditure chargeable against Revenue, brought forward	16,083,500	16,198,263		
EXPENDITURE NOT CHARGED TO REVENUE:				
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:				
State Railways: Stores for India, &c.	1,078,000	809,010	- -	268,990
Irrigation Works: Stores for India	5,100	6,573	1,473	- -
	1,083,100	815,583		
DEBT:				
PERMANENT DEBT DISCHARGED:				
India 4 per Cent. Stock	- -	2,802	2,802	- -
TEMPORARY DEBT DISCHARGED:				
Temporary Loan on security of India Bills	1,000,000	1,000,000	—	—
	1,000,000	1,002,802		
DEPOSITS AND ADVANCES:				
ADVANCES REPAYABLE:				
Recoverable from the Imperial Government: Portion of Expenditure in England on account of Defence Works at Aden	- -	69	69	—
Moiety of Expenditure in England in connection with the Royal Commission on the administration of the Expenditure of India	- -	708	708	- -
Moiety of Expenditure in England in connection with the Mission to Abyssinia	- -	161	161	—
MISCELLANEOUS DEPOSITS:				
Advances to the South Indian Railway Company for construction of a Railway from Peralam to Karikal on behalf of the French Government	- -	638	638	- -
Portion of outstanding Principal and Interest of the South Indian Railway Company, repaid by the Company on the purchase of its undertaking by the State, claimed during the year by the persons entitled thereto	- -	341	341	—
	- -	1,917		
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:				
For Discharge of Debentures, &c.	2,441,400	24,123	- -	2,417,277
On account of Stores, Establishment Charges, &c.	2,370,700	1,514,927	- -	855,773
	4,812,100	1,539,050		
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:				
Payments to Her Majesty's Treasury and other Public Departments, on account of Postal and Money Order transactions, &c.	103,000	90,832	- -	12,168
Family Remittances, Remittances by Administrators General, &c.	127,000	42,825	- -	84,175
East Indian Railway Company: Advances for purchase of Stores, &c.	600,000	634,434	34,434	- -
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.	40,000	31,672	- -	8,328
South Indian Railway Company: Advances for purchase of Stores, &c.	71,000	38,711	- -	32,289
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	192,000	190,353	- -	1,647
Stores chargeable to Provincial and Local Funds, and to Native States	63,500	194,588	131,088	- -
Miscellaneous Payments to be brought to charge or recovered in India	57,000	53,167	- -	3,833
Purchase of Drafts on India	- -	669,389	669,389	- -
	1,253,500	1,945,971		
Total Disbursements £.	24,237,200	21,503,586		

India Office, 11 May 1899.

of the Home Treasury of the Government of *India*, for the Year 1897-98—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Mainly owing to the delay in the supply of Stores.
2	The demands were larger than was indicated in the estimates received from India.
3	Portion of the amount which had remained unclaimed since October 1888.
6	Owing to the detention in this country of the Comptroller and Auditor-General.
8	When the Budget Estimate was framed, it was expected that all payments on this account would be made in 1896-97.
10	The amount of Debentures renewed was 2,439,400*l.* (*see* Note against Receipts on account of Subscribed Capital) ; but the renewal involved the payment of 22,123*l.* to the holders as discount, which has been included under this head.
11	The Estimates were furnished by the Railway Companies.
12	The decrease occurred in the payments on account of Indian Money Orders.
13	The Budget Estimate included 40,000*l.* for Remittances of Officers under a special arrangement, but nothing was paid on this account. The remainder of the decrease occurred under several heads.
14–16	The Estimates were furnished by the several Railway Companies concerned
17	
18	The increase occurred mainly in Railway Stores charged under this head.
20	In order to strengthen the Balance in India, which was abnormally low in consequence of heavy expenditure for Famine, Railways, Military, and other purposes.

Henry Waterfield, Financial Secretary.

No. 8. - - - - - - - - -

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

		£.
REVENUE:		
INTEREST:		
Interest realised from investment of Cash Balance, &c.		29,867
TELEGRAPH:		
Indo-European Telegraph:	£.	
Message Revenue	7,412	
Miscellaneous Receipts	5	
		7,417
MINT:		
Proceeds of sale of Indian coins sent to this country for assay		13
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		1,547
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale proceeds of Books, Maps, &c.		447
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:	£.	
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	14,489	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	75,265	
Subscriptions towards Indian Civil Service Family Pensions	2,951	
		92,705
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items		22,394
RAILWAYS:		
STATE RAILWAYS:	£.	
East Indian Railway: Rent of Premises occupied by the Company	230	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Repayment of Advances of Interest	296	
		526
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College: Fees from Students, &c.		30,519
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service; Recoveries on account of Messing, &c.	£. 41,807	
Non-effective.		
Subscriptions towards Indian Military Service Family Pensions	15,214	
		57,021
Carried forward - - - £.		242,456

* This is an Account subject to audit, and to the final adjustment of the accounts of sub-accountants.

No. 8.

TREASURY of the GOVERNMENT of *India*, from 1st April 1898 to 31st March 1899.

DISBURSEMENTS.

EXPENDITURE:

LAND REVENUE:			
Law Charges in connection with Appeals from India		£. 1,251	
Stores for India		4	
			1,255
OPIUM:			
Stores for India			1,545
SALT:			
Stores for India			258
STAMPS:			
Stores for India			35,296
CUSTOMS:			
Stores for India			65
FOREST:			
Expenses in connection with Candidates for the Indian Forest Department, passage to India on appointment, &c.		£. 1,321	
Stores for India		6,100	
			7,421
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):			
Interest on Loans contracted in England		*2,788,166	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised		17,700	
			2,805,866
INTEREST ON OTHER OBLIGATIONS:			
Interest on Deposits in Regimental Savings Banks of men returned from India			91
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury		£. 56,000	
Miscellaneous payments		1,409	
		57,409	
Stores for India		53,604	
			111,013
TELEGRAPH:			
Indo-European Telegraph:			
Payments in respect of Revenue	£. 35,982		
Other Payments	7,985	£. 43,967	
Red Sea and India Telegraph		18,027	
Zanzibar-Mauritius Cable—Subsidy to the Eastern Telegraph Company		10,000	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses		4,036	
		76,030	
Telegraph Lines in India—Stores for India		86,299	
			162,329
MINT:			
Stores for India		3,590	
Other Payments		26	
			3,616
GENERAL ADMINISTRATION:			
Home Establishment, &c.		227,284	
Payments on account of Administration in India		4,885	
		232,169	
Stores for India		20,326	
			252,495
LAW AND JUSTICE:			
Stores for India		133	
Other Payments		794	
			927
POLICE:			
Passage to India of Assistant Superintendents on appointment, &c.			778
Carried forward		£.	3,382,955

*Total Interest on Loans contracted in England is charged as follows:—		£.	£.
Under Interest on Ordinary Debt (as above)			2,788,166
Under Railway Revenue Account (page 47):	£.		
State Railways—Interest on Debt	966,906		
Deduct,—Oude and Rohilkund Railway Discount Sinking Fund	2,337		
		964,569	
State Railways—Interest chargeable against Companies on Advances		218,884	
			1,183,453
		£.	3,971,619

No. 8.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	242,456

Receipts—*continued.*

Carried forward - - -	£.	242,456

of the Government of *India*, from 1st April 1898 to 31st March 1899—*continued*.

		£.
Brought forward		3,382,955
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
MARINE:	£.	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c.	100,086	
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	45,000	
Sundry items	2,559	
	147,645	
Stores for India	57,142	204,787
EDUCATION:		
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.		1,917
ECCLESIASTICAL:		
Passage and Outfit Allowance of the Bishops of Calcutta and Bombay, and passage to India of Chaplains on appointment		795
MEDICAL:	£.	
Maintenance of Lunatics	5,301	
Pay, passage, &c., of Medical Officers and Lady Nurses in connection with the Plague	4,972	10,273
POLITICAL:		
Mission to the Court of Persia	7,000	
Her Majesty's Establishments in China	12,500	
Sundry items	4,954	
	24,454	
Stores for India	173	24,627
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Stores for India	10,215	
Other Payments	10,912	21,127
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	10,422	
Members of the Bengal Nizamut Family	1,155	11,577
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		259,009
SUPERANNUATION ALLOWANCES AND PENSIONS:	£.	
General	444,443	
Annuities, Pensions, and Allowances, payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,495,051	
Indian Civil Service Family Pensions	3,423	1,942,917
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,800	
Stores for India	43,658	49,458
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	18,755	
Miscellaneous Charges connected with the supply of Stores to India	4,520	23,275
FAMINE RELIEF AND INSURANCE:		
FAMINE RELIEF:		
Stores for India		1
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—INTEREST ON DEBT:	£.	
East Indian Railway	301,888	
Eastern Bengal Railway	33,560	
Scinde Punjab and Delhi Railway	158,492	
Oude and Rohilkund Railway	326,331	
South Indian Railway	146,635	
		966,906
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):		
East Indian Railway	1,180,584	
Eastern Bengal Railway	122,035	
Scinde Punjab and Delhi Railway	411,397	
		1,714,016
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
* Bengal Central Railway	16,250	
Bengal-Nagpur Railway	89,700	
Indian Midland Railway	43,712	
Southern Mahratta Railway	69,222	
		218,884
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Assam-Bengal Railway	71,250	
* Bengal Central Railway	17,500	
Bengal-Nagpur Railway	198,500	
Burma Railways	50,503	
East Indian Railway	38,750	
Indian Midland Railway	202,368	
Southern Mahratta Railway	203,013	
South Indian Railway	30,000	
		811,884
GUARANTEED COMPANIES—INTEREST		2,162,525
		5,874,215
Carried forward	£.	11,806,933

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 8.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	242,456

Receipts—*continued.*

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

Total Receipts on account of Revenue - - -	£.	242,456
Carried forward - - -	£	242,456

of the Government of *India*, from 1st April 1898 to 31st March 1899—*continued*.

			£.
		Brought forward - - -	11,806,933
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
IRRIGATION:			
MINOR WORKS AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - - - -			1,815
BUILDINGS AND ROADS:			
MILITARY WORKS:		£.	
Stores for India - - - - - - - - - - - - - - - -		52,531	
CIVIL WORKS AND MISCELLANEOUS SERVICES:	£.		
Furlough Pay and Allowances of Officers in the Public Works Department	61,258		
Royal Indian Engineering College - - - - - - - - -	26,363		
Sundry items - - - - - - - - - - - - - -	4,351		
	91,972		
Stores for India - - - - - - - - - - - - -	7,081		
		99,053	
			151,584
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India - -	764,400		
Furlough Allowances and Pay during Voyage of British Forces serving in India	108,639		
Furlough Allowances of Officers of the Indian Service - - - - - -	203,980		
Indian Troop Service - - - - - - - - - - - - -	276,556		
Passage of Officers and Troops, otherwise than in Transports - - - - -	10,997		
Miscellaneous - - - - - - - - - - - - - -	18,816		
	1,383,388		
Stores for India - - - - - - - - - - - - - -	537,636		
		1,921,024	
Non-effective.			
Payments to War Office for Retired Pay, &c., of British Forces, for service in India - - - - - - - - - - - - - - - -	527,529		
Pay of Non-effective Colonels of Royal Artillery - - - - - - - -	24,301		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service -	1,756,033		
Miscellaneous Pensions, &c. - - - - - - - - - - - -	83,732		
Indian Military Service Family Pensions - - - - - - - - -	30,079		
		2,421,668	
			4,342,692
SPECIAL DEFENCE WORKS:			
INDIA:			
Stores for India - - - - - - - - - - - - - - - -		795	
ADEN:			
Portion chargeable against Indian Revenues of the Cost of Stores supplied - - -		149	
			944
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £.			16,303,968

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:	£.	£.	
STATE RAILWAYS:			
Stores for India - - - - - - - - - - - - - -	760,044		
Salary and Expenses of Consulting Engineer and Staff, &c. - - - -	6,795		
		766,839	
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - - - - - -		3,321	
			770,160
Carried forward - - - £.			17,074,128

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

			£.
		Brought forward - - -	242,456
RECEIPTS—*continued.*			
DEBT:		£.	
PERMANENT DEBT INCURRED:			
India 2½ per Cent. Stock—Money raised :—			
By the issue of 5,564,298*l.* Stock, under Acts, for discharge of 3,000,000*l.* India Debentures, and for other purposes - - - - - - -	£. 4,912,954		
By the issue of 435,702*l.* Stock, under Act 51 Vict. c. 5., for discharge of 384,700*l.* Oude and Rohilkund Railway Debenture Stock - - -	384,700		
		5,297,654	
TEMPORARY DEBT INCURRED:			
Temporary Loans on security of India Bills - - - - - - - - - -		4,500,000	
			9,797,654
DEPOSITS AND ADVANCES:			
REPAYMENT OF ADVANCES:			
Repayment by the Imperial Government of moiety of Expenditure in England in connection with the Mission to Abyssinia - - - - - - - - - - - - - - - - - -			243
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:			
ON ACCOUNT OF SUBSCRIBED CAPITAL - - - - - - - - - - - -		1,388,569	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS - - - - - -		43,203	
			1,431,772
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Repayments by Her Majesty's Treasury and other Public Departments, in respect of	£.	£.	
Expenses attending the employment of Indian Native Troops sent to Mombassa	28,294		
Advances in India on account of Emigration of Coolies, Chelsea Out-Pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c.	173,524		
		201,818	
Estates remitted from India by Administrators General by means of Bills on London - - -		25,692	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - -		954	
South Indian Railway Company: Ditto ditto - - - - -		460	
Bengal and North-Western Railway Company: Ditto ditto - - - - -		524	
Miscellaneous Receipts - - - - - - - - - - - - - - - -		7,355	
Bills of Exchange and Telegraphic Transfers on India - - - - - - - -		18,692,377	
			18,929,180
		TOTAL RECEIPTS - - £.	30,401,305
		BALANCE, 1st April 1898 - - -	2,534,244
		£.	32,935,549

India Office, 11 May 1899.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1898 to 31st March 1899—*continued.*

		£.
	Brought forward - - -	17,074,128
DISBURSEMENTS—*continued.*		
DEBT:	£	
PERMANENT DEBT DISCHARGED:	£.	
India 4 per Cent. Stock - - - - - - - - - - - -	478	
India Debentures - - - - - - - - - - - - -	3,000,000	
Oude and Rohilkund Railway Debenture Stock - - - - - -	383,500	
	3,383,978	
TEMPORARY DEBT DISCHARGED:		
Temporary Loans on security of India Bills - - - - - - - - - -	6,000,000	
		9,383,978
DEPOSITS AND ADVANCES:		
MISCELLANEOUS DEPOSITS:		
Portion of Outstanding Principal and Interest of the South Indian Railway Company, repaid by the Company on the purchase of its undertaking by the State, claimed during the year by the person entitled thereto -		187
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*		
	£.	
FOR DISCHARGE OF DEBENTURES - - - - - - - - - - - -	205,500	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c. - - - - - - - -	1,760,084	
		1,965,584
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Refund of portion of Advances received from Her Majesty's Treasury in respect of Expenses attending the employment of Indian Native Troops at Suakin - - - - - - - -	11,336	
Payments to Her Majesty's Treasury and other Public Departments, on account of Postal and Money Order transactions, &c. - - - - - - - - - - - - -	117,872	
Family Remittances, Remittances by Administrators General, &c. - - - - - - -	89,582	
East Indian Railway Company: Advances for purchase of Stores, &c. - - - - - - -	682,533	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - - - - - - -	65,048	
South Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -	46,779	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - -	97,094	
Stores chargeable to Provincial and Local Funds, and to Native States - - - - - - -	196,438	
Miscellaneous Payments to be brought to charge or recovered in India - - - - - -	59,979	
		1,366,661
TOTAL DISBURSEMENTS - - - £.		29,790,538
BALANCE, 31st March 1899 - -		3,145,011
£.		32,935,549

E. R. Cave-Browne, Accountant General.

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

granted or created within the year 1898–99, *see* page 52.

No. 9.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England*, between 1st April 1898 and 31st March 1899 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.	Increase or Decrease in 1899–1900. Increase.	Decrease.
	£.	£.
Registry and Record Department:		
Principal Assistant to Registrar—Salary 550*l.*, rising by 15*l.* annually to 700*l.*	41	—
In lieu of one Assistant to Registrar—Salary 350*l.*, rising by 15*l.* annually to 650*l.*		
Supplemental Clerks—Salary of one to rise triennially by half a guinea a week to 250*l.*	27	—
In lieu of maximum 150*l.*		
Keeper of Records—Personal allowance of 25*l.* a year	25	—
Miscellaneous Officers not on the Permanent Establishment:		
Clerk to Legal Adviser—Salary 200*l.*—In lieu of Salary 160*l.*	40	—
Store Department:		
Assistant Superintendent of the India Store Depôt—Salary 600*l.*—In lieu of Salary 700*l.*	—	100
Second Class Clerk, interchangeable among Departments:		
Salary 70*l.*, rising by 5*l.* annually to 100*l.*; 100*l.* by 7*l.* 10*s.* to 190*l.*; 190*l.* by 10*l.* to 250*l.* Higher Grade—Salary 250*l.*, rising by 10*l.* annually to 350*l.*	70	—
Office Keepers and Messengers:		
Personal Allowance to a Messenger of 5*l.* a year	5	—
Increase arising from periodical increments	2,199	—
Net Decrease consequent on appointments abolished, vacancies, retirements, &c	—	1,842
£.	2,407	1,942
NET INCREASE, as shown on page 57	£. 465.	

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1899–1900.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
SUPERANNUATION ALLOWANCES:		*Years.*	*Years.*	£. s. d.		£. s. d.	£. s. d.
Cocks, Walter Carew	Auditor	—	—	—	Death	—	325 4 6
Dickinson, Richard	Assistant, Correspondence Department.	—	—	—	ditto	—	791 13 4
Goss, John	Examiner of Stores, India Store Depôt.	—	—	—	ditto	—	128 — —
Weeks, Thomas	Examiner of Stores, India Store Depôt.	—	—	—	ditto	—	200 — —
Birdwood, Sir George C. M., K.C.I.E., C.S.I.	Special Assistant and Visitor to India Museum.	66	*28	800 — —	Age	373 6 8	—
Danvers, Frederick Charles.	Registrar and Superintendent of Records.	65	45	1,000 — —	ditto	875 — —	—
Harvey, Thomas	Second Office Keeper	65	40	150 — — †30 — —	ditto	114 14 3	—
Tassell, William	Examiner of Stores, India Store Depôt.	63	40	310 — —	ditto	206 13 4	—
Wade, Edward John	Assistant Librarian	67	‡21	350 — —	ditto	122 10 —	—
				TOTAL £.		1,692 4 3	1,444 17 10
				INCREASE		£. 247 6 5	

* Including seven years added for special qualifications.
‡ Including five years added for special qualifications.
† Value of apartments.

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—DETAILS of INCREASE and DIMINUTION in 1899-1900—*contd.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
COMPASSIONATE ALLOWANCES:		*Years.*	*Years.*	£. s. d.		£. s. d.	£. s. d.
Harley, Elizabeth -	Housemaid, India Office -	–	–	- -	Death - -	- -	18 4 –
Jordan, William George	First Class Foreman, India Store Depôt.	–	–	- -	ditto - -	- -	82 18 6
Payton, George - -	Labourer, India Store Depôt.	–	–	- -	ditto - -	- -	21 13 4
Stone, Edwin - -	Viewer, India Store Depôt	–	–	- -	ditto - -	- -	64 1 10
Tinsley, John - -	Foreman of Carpenters, &c. India Office.	–	–	- -	ditto - -	- -	62 11 5
Bailey, James - -	Second Class Foreman, India Store Depôt.	62	34	(40*s.* a week)	Age - -	59 1 11	—
Boys, Edward A. W. -	Hired Writer, Registry and Record Department.	64	25	218 8 –	ditto - -	91 – –	—
Campbell, Isabella -	Housemaid, India Office -	65	18	40 – –	ditto - -	13 – 9	—
Lewe, George Thomas -	Sawyer, India Store Depôt -	60	30	(29*s.* 6*d.* a week).	ditto - -	38 9 1	—
Perry, Catherine - -	Housemaid, India Office -	65	18	40 – –	ditto - -	19 11 1	—
Vaughan, John Charles	Smith, India Store Depôt -	56	32	(29*s.* 6*d.* a week.)	Ill-health -	41 1 3	—
Warren, Henry William	Assistant Messenger, India Store Depôt.	53	30	(33*s.* a week)	ditto (since dead).	43 – 4	43 – 4
					TOTAL - - - £.	305 4 5	292 9 5
					INCREASE - -	£. 12 15 –	
					TOTAL INCREASE - - -	£. 260 1 5	

SUPERANNUATION AND RETIRED ALLOWANCES.

ESTIMATED CHARGE for the Year 1899-1900, including the Annual Amount of PENSIONS which have been Commuted.

	1899—1900.	1898-99.	Increase.	Decrease.
	£.	£.	£.	£.
Superannuation Allowances - - - -	23,727	23,480	247	—
Compensation Allowances - - - -	19,026	19,026	—	—
Compassionate Allowances - - - -	2,689	2,676	13	—
£.	45,442	45,182	260	—
			INCREASE - - -	£. 260.

E. R. Cave-Browne, Accountant General.

No. 10. - - - - - - - -

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual
the Debt and Interest created in the Year ended the 31st March 1899;
the Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1898.			
Debt bearing Interest:	£. s. d.		£. s. d.
India 3½ per Cent. Stock	63,591,106 11 5	3½	2,225,688 14 7
India 3 per Cent. Stock	42,151,079 1 5	3	1,264,532 7 5
India 2½ per Cent. Stock	5,900,000 – –	2½	147,500 – –
India Debentures	3,000,000 – –	3¼	97,500 – –
India Bills	6,000,000 – –	Various	*110,130 13 6
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9
Oude and Rohilkund Railway Debenture Stock	384,700 – –	4	15,388 – –
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –
	123,236,201 12 10		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,442 11 9		
India 4 per Cent. Stock	8,018 8 5		
East India Bonds	20,917 – –		
East Indian Railway Debenture	100 – –		
TOTAL Debt, and Annual Interest thereon, on 31st March 1898	123,274,679 13 –	– –	3,958,415 13 3
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	– – –	– –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– –	262,000 – –
Eastern Bengal Railway: Annuity terminating in 1957	– – –	– –	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	– – –	– –	371,361 3 7
TOTAL Indian Railway Annuities on 31st March 1898	– – –	– –	1,600,749 17 2
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1898	123,274,679 13 –	– –	5,559,165 10 5
DEBT CREATED IN THE YEAR 1898-99.			
Debt bearing Interest:			
India 2½ per Cent. Stock	6,000,000 – –	2½	150,000 – –
India Bills	4,500,000 – –	Various	*105,121 5 –
DEBT, and Annual Interest thereon, created in the Year ended 31st March 1899	10,500,000 – –	– –	255,121 5 –
DEBT REDUCED IN THE YEAR 1898-99.			
Debt bearing Interest:			
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	78,639 7 7	3½	2,752 7 7
India 3 per Cent. Stock ditto ditto	24,101 17 1	3	723 1 1
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	10,468 14 9	3½	366 8 1
India 3 per Cent. Stock ditto ditto	1,093 3 –	3	32 15 11
India 2½ per Cent. Stock ditto ditto	7,793 7 9	2½	194 16 8
India Debentures, paid off	3,000,000 – –	3¼	97,500 – –
India Bills, paid off	6,000,000 – –	Various	*110,130 13 6
Oude and Rohilkund Railway Debenture Stock, paid off	383,500 – –	4	15,388 – –
	9,505,596 10 2		
Debt not bearing Interest:			
India 4 per Cent. Stock	477 19 3		
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1899	9,506,074 9 5	– –	227,088 2 10
NET Increase of Debt, and Annual Interest thereon, in the Year ended 31st March 1899	993,925 10 7	– –	28,033 2 2
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1899 £.	124,268,605 3 7	– –	5,587,198 12 7

For Details, *see* page 55, and for Analysis, *see* page 56.)

* This is the *actual* amount of discount on the issue of the Bills.

No. 10.

Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1898; the Debt and Interest reduced in that Year; and the Total Amount of Debt, 1899; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1899.			
Debt bearing Interest:	£. s. d.		£. s. d.
India 3½ per Cent. Stock	63,501,998 9 1	3½	2,222,569 18 11
India 3 per Cent. Stock	42,125,884 1 4	3	1,263,776 10 5
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bills	4,500,000 – –	Various	*105,121 5 –
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –
	124,229,405 2 8		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,442 11 9		
India 4 per Cent. Stock	7,540 9 2		
East India Bonds	20,917 – –		
East Indian Railway Debenture	100 – –		
Oude and Rohilkund Railway Debenture Stock	1,200 – –		
TOTAL Debt, and Annual Interest thereon, on 31st March 1899	124,268,605 3 7	– –	3,986,448 15 5
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	– – –	– –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– –	262,000 – –
Eastern Bengal Railway: Annuity terminating in 1957	– – –	– –	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	– – –	– –	371,361 3 7
TOTAL Indian Railway Annuities on 31st March 1899	– – –	– –	1,600,749 17 2
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1899 £.	124,268,605 3 7	– –	5,587,198 12 7

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the Year 1898 (excluding Stock issued during the Year).

	Bank of England.	Bank of Ireland.
	£. s. d.	£. s. d.
India 3½ per Cent. Stock	61,024,997 19 10	2,549,423 9 4
India 3 per Cent. Stock	40,824,901 11 3	1,326,177 10 2
India 2½ per Cent. Stock	5,893,839 5 7	6,160 14 5
£.	107,743,738 16 8	3,881,761 13 11

		£. s. d.
BANK OF ENGLAND.		
Charge for Management for the Year 1898:	£. s. d.	
Sterling Debt:		
On £.100,000,000 India Stocks, at 360*l.* per million	36,000 – –	
„ £.7,743,738 16*s.* 8*d.* India Stocks, at 100*l.* per million	774 7 6	
„ £.6,000,000 India 2½ per Cent. Stock, issued during the year, at 100*l.* per million a year, for 89 days	146 6 –	
„ £.2,209,316 Indian Railway Debenture Stocks, at 300*l.* per million	662 15 9	
Issue of 6,000,000*l.* India 2½ per Cent. Stock, at 500*l.* per million	3,000 – –	
Issue, &c., of 5,500,000*l.* India Bills, at 200*l.* per million	1,100 – –	
Discharge, &c. of 384,700*l.* Oude and Rohilkund Railway Debenture Stock	224 2 5	
Rupee Debt:		41,907 11 8
Rx. 21,721,440 Indian Government Rupee Loans, at 300*l.* per million Rx.	6,516 8 9	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	156 17 2	
		6,673 5 9
BANK OF IRELAND.		
Charge for Management for the Year 1898:		48,580 17 5
On £.3,881,761 13*s.* 11*d.* India Stocks, at 360*l.* per million		1,397 3 4
	£.	49,978 5 9

E. R. Cave-Browne, Accountant General.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, outstanding on the 31st March 1899.

	Capital of Debt.		Rate per Cent.	Annual Interest.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways.	£. s. d.	£. s. d.		£. s. d.
Bearing Interest:				
India 3½ per Cent. Stock	51,905,972 6 2	- - -	3½	1,816,709 - 7
India 3 per Cent. Stock	20,068,017 14 2	- - -	3	602,040 10 7
India 2½ per Cent. Stock	11,151,558 10 11	- - -	2½	278,788 19 3
India Bills	4,500,000 - -	- - -	Various	* 105,121 5 -
	87,625,548 11 3			
Not bearing Interest:				
India 5 per Cent. Stock	9,442 11 9			
India 4 per Cent. Stock	7,540 9 2			
East India Bonds	20,917 - -			
		87,663,448 12 2	-	2,802,659 15 5
Debt incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	7,504,169 11 10	3	225,125 1 9
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	6,540,405 6 9	- - -	3½	228,914 3 9
India 3 per Cent. Stock	240,771 3 8	- - -	3	7,223 2 9
East Indian Railway Debenture Stock	1,435,650 - -	- - -	4½	64,604 5 -
	8,216,826 10 5			
Debt not bearing Interest:				
East Indian Railway Debenture	100 - -			
		8,216,926 10 5	-	300,741 11 6
Annuity:				
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 - -
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,413,279 10 4
Debt bearing Interest:				
India 3½ per Cent. Stock	557,752 5 4	- - -	3½	19,521 6 7
India 3 per Cent. Stock	228 9 1	- - -	3	6 17 1
Eastern Bengal Railway Debenture Stock	348,666 - -	- - -	4	13,946 12 9
		906,646 14 5	-	33,474 16 5
Annuity:				
Annuity terminating in 1957	- - -	- - -	-	116,850 14 9
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				150,325 11 2
Debt bearing Interest:				
India 3½ per Cent. Stock	4,517,642 18 11	- - -	3½	158,117 10 1
India 3 per Cent Stock	† — *16,553 8 8*	- - -	3	— *496 12 1*
		4,501,089 10 3		157,620 18 -
Annuity:				
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7
Debt incurred in respect of the Oude and Rohilkund Railway.				528,982 1 7
Bearing Interest:				
India 3½ per Cent. Stock	‡ — *19,774 8 1*	- - -	3½	— *692 2 1*
India 3 per Cent. Stock	10,333,027 16 9	- - -	3	309,990 16 8
India 2½ per Cent. Stock	435,702 5 8	- - -	2½	10,892 11 2
	10,748,955 14 4			
Not bearing Interest:				
Oude and Rohilkund Railway Debenture Stock	1,200 - -			
		10,750,155 14 4	-	320,191 5 9
Debt incurred in respect of the South Indian Railway Company.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 - -	- - -	4½	19,125 - -
		4,726,168 10 2	-	146,635 6 7
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1899	£.	124,268,605 3 7	-	5,587,198 12 7

* This is the *actual* amount of discount on the issue of the Bills.

† The Sinking Fund to redeem Debt issued in lieu of Annuity has been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

‡ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

No. 11.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1900, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1899-1900.	1898-99.	INCREASE.	DECREASE.
INDIA OFFICE.	£.	£.	£.	£.
SALARIES, WAGES, AND ALLOWANCES	145,205	144,740	465	—
POSTAGE OF DESPATCHES TO AND FROM INDIA	600	1,200	—	600
TELEGRAMS TO INDIA	5,000	5,000	—	—
LAW CHARGES	300	300	—	—
CONTINGENCIES	13,200	12,400	800	—
CONTINGENCIES OF THE STORE DEPÔT	9,900	9,640	260	—
STATIONERY, PRINTING, AND BOOKBINDING	6,400	6,400	—	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	6,564	6,353	211	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£.	187,169	186,033	1,736	600
NET INCREASE			£. 1,136.	
SUPERANNUATION AND RETIRED ALLOWANCES	*45,442	*45,182	260	—

* Estimated Charge for the Year, including the annual amount of Pensions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1898-99.	Numbers. 1899-1900.		1899-1900.	1898-99.	INCREASE.	DECREASE.
			£.	£.	£.	£.
16	16	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and 12 Members of Council	24,100	24,100	—	—
48	45	Correspondence Department	28,098	29,177	-	1,079
7	7	Funds Department	3,052	2,973	79	—
47	47	Accountant General's Department	16,649	16,183	466	—
52	52	Registry and Record Department	10,639	10,285	354	—
15	16	Miscellaneous Officers, &c.	7,392	7,211	181	—
13	13	Miscellaneous Officers and Clerks not on the Permanent Establishment	5,192	4,407	785	—
6	6	Clerks temporarily employed at the India Office	555	749	-	194
58	58	Office Keepers and Messengers	5,799	5,817	-	18
34	34	Housekeeper, Housemaids, and Charwomen	1,385	1,382	3	—
20	20	Artificers and Labourers employed at the India Office	1,839	1,781	58	—
		Store Department:				
92	94	Salaries.—India Office Branch, Branch at the India Store Depôt, Stamp Branch, Miscellaneous Officers not on the Permanent Establishment, and Clerks temporarily employed in the Store Department	27,387	27,387	—	—
408	408		132,087	131,452		
186	183	Wages.—Artificers, Labourers, and Fire Watchmen, and Charwoman, employed at the Store Depôt; Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	13,118	13,288	-	170
594	591	£.	145,205	144,740	1,926	1,461
		NET INCREASE			£. 465.	

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.		SALARIES, WAGES, AND ALLOWANCES.	SALARY OF OFFICE.			1899-1900.	1898-99.
1898-99.	1899-1900.		Minimum.	Annual Increment.	Maximum.		
		SECRETARY OF STATE, &c.	£.	£.	£.	£.	£.
1	1	Secretary of State				5,000	5,000
1	1	Permanent Under Secretary of State				2,000	2,000
1	1	Parliamentary Under Secretary of State				1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council				1,200	1,200
12	12	Members of Council at 1,200*l.* each (1)				14,400	14,400
16	16				£.	24,100	24,100

(1) Six also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Judicial Pension of 1,500*l.* a year; one, Indian Military Pay as a Field Marshal at 1,300*l.* a year; and one, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year.

		CORRESPONDENCE DEPARTMENT (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries, at 1,200 *l.* each (1)				7,400	7,400
6	6	Assistants (2)	800	50	1,000	5,875	5,863
1	—	*Special Assistant and Visitor to India Museum*				—	*800*
8	8	Senior Clerks (3)	600	25	800	6,062	6,118
2	2	Redundant Senior Clerks	500	20	700	1,400	1,400
8	7	Junior Clerks (4)	200	20	600	2,625	2,752
1	1	Political Aide-de-Camp to the Secretary of State for India: Salary 500*l.*, with personal allowance 300*l.*				800	800
1	1	Clerk specially attached to the Political and Secret Department (5)	350	20	600	600	580
1	1	Clerk for Examination of Army Non-Effective Accounts	400	15	500	452	437
1	1	Staff Clerk	350	15	500	391	376
1	1	Clerk for Special Duties	250	10	350	325	315
3	3	Second Class Clerks, Higher Grade (6)	250	10	350	880	890
8	7	Second Class Clerks (7)	70 100 190	5 7*l.* 10*s.* 10	100 190 250	987	1,179
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	301	287
48	45				£.	28,098	29,177

(1) One receives a personal allowance of 200*l.* Besides the sums included above, one receives Indian Military Retired Pay at 25*s.* a day and an additional Pension of 327*l.*; and three receive Indian Civil Service Annuities of 1,000*l.* each.
(2) One receives 100*l.* as Assistant Government Director of Indian Railway Companies.
(3) One receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers not on the Permanent Establishment"); one a compensation allowance of 100*l*; and one 50*l.* as Reading Clerk to Council.
(4) Two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 50*l.* as Resident Clerk; and one receives 50*l.* for compiling a portion of the "India List and India Office List."
(5) Receives 150*l.* as Assistant Private Secretary and Précis Writer to the Secretary of State.
(6) One receives 70*l.* for compiling a portion of the "India List and India Office List."
(7) One receives 5*l.* a month while employed as shorthand writer to the Secretary of State.

		FUNDS DEPARTMENT.					
1	1	Director of Funds	800	50	1,000	1,000	1,000
1	1	Senior Clerk	500	20	700	650	630
1	1	Clerk	200	15	450	450	448
3	3	Second Class Clerks	On the same scale of salary as in the Correspondence Department.			651	621
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	301	274
7	7				£.	3,052	2,973

No. 11.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1898–99.	Numbers. 1899–1900.	Salaries, Wages, and Allowances —*continued.*	Salary of Office. Minimum.	Annual Increment.	Maximum.	1899–1900.	1898–99.
		Accountant General's Department.	£.	£.	£.	£.	£.
1	1	Accountant General	- -	- -	- -	1,200	1,200
1	1	Deputy Accountant General (1)	800	25	1,000	990	965
5	5	Senior Clerks (1) (2)	500	20	700	3,542	3,502
2	2	Redundant Senior Clerks	500	20	700	1,070	1,030
6	6	Junior Clerks (1) (3)	150	15 / 20	300 / 500	2,486	2,371
2	2	Staff Clerks (1)	350	15	500	788	758
13	13	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			4,126	4,011
16	16	Second Class Clerks	- -	ditto	- -	2,317	2,216
1	1	Keeper of Records	120	10 (triennially)	150	130	130
47	47				£.	16,649	16,183

(1) A sum is received from the Imperial Government for Income Tax duties, out of which the following allowances are made:—Deputy Accountant General, 15*l.*; three Senior Clerks, 8*l.* each, and one, 3*l.*; two Junior Clerks and two Staff Clerks, 3*l.* each.
(2) Three receive extra allowances, one of 100*l.* and two of 50*l.* each.
(3) Two receive personal allowances of 100 *l.* and 50*l.* respectively.

		Registry and Record Department.					
1	1	Registrar and Superintendent of Records	- -	- -	- -	1,000	1,000
3	1	Principal Assistant to Registrar	550	15	700	691	650
	2	Assistants to Registrar	350	15	500 (1)	967	937
8	8	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			2,509	2,465
17	17	Second Class Clerks	- -	ditto	- -	2,548	2,465
3	3	Clerks specially attached (2)	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	958	903
5	5	Supplemental Clerks	124	2*l.* 10*s.*	150 (3)	755	720
13	13	Women Typists: Chief Superintendent	31*s.* a week	2*s.* a week	35*s.* a week	836	795
		Superintendent	26*s.* a week	2*s.* a week	30*s.* a week		
		Typists	16*s.* a week, first year	- -	- -		
			17*s.* a week	2*s.* a week	25*s.* a week		
1	1	Keeper of Records (4)	- -	- -	- -	175	150
1	1	Keeper of Geographical Records	100	5	200	200	200
52	52				£.	10,639	10,285

(1) The salary of one rises to 650*l.*
(2) One receives 50*l.* as Resident Clerk; and one receives a gratuity of 5*l.* annually for clerical duties in connection with the Indian Observatories Committee.
(3) The salary of one rises triennially by half a guinea a week to 250*l.*
(4) Receives a personal allowance of 25*l.*

		Miscellaneous Officers, &c.					
1	1	Government Director of Indian Railway Companies (1)	- -	- -	- -	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies	- -	- -	- -	600	600
1	1	Clerk, Indo-European Telegraph Department	320	20	500	480	460
1	1	- ditto - - ditto	250	10	350	295	285
1	1	- ditto - - ditto	150	7*l.* 10*s.*	190	213	203
			190	10	350		
—	1	Second Class Clerk, ditto	On the same scale of salary as in the Correspondence Department			70	—
1	1	Librarian (2)	- -	- -	- -	600	600
1	1	Assistant to ditto	- -	- -	- -	350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	On the same scale of salary as in the Correspondence Department			350	340
1	1	President of the Medical Board for the examination of Officers of the Indian Services (3)	- -	- -	- -	600	600
1	1	Legal Adviser and Solicitor to the Secretary of State (4)	- -	- -	- -	1,200	1,200
1	1	Actuary	600	25	800	763	738
1	1	Assistant to the India Office Member of Committee for valuation of Military Equipment (5)	250	10	400	265	255
1	1	Surveyor and Clerk of the Works	300	10	400	320	310
1	1	Assistant to ditto	180	10	250	191	180
1	1	Second Class Clerk, attached to Assistant Military Secretary for Indian Affairs at the War Office	On the same scale of salary as in the Correspondence Department			95	90
15	16				£.	7,392	7,211

(1) Also receives an Indian Military Pension of 700*l.* a year.
(2) Also receives an Indian Civil Pension of *Rs.* 6,000 a year.
(3) Also receives an Indian Medical Pension of 800*l.* a year.
(4) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(5) Also receives small and uncertain sums for compiling Valuation Statements.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1898-99.	Numbers. 1899-1900.	SALARIES, WAGES, AND ALLOWANCES —*continued*.	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1899-1900.	1898-99.
		MISCELLANEOUS OFFICERS AND CLERKS NOT ON THE PERMANENT ESTABLISHMENT.	£.	£.	£.	£.	£.
— (1)	— (1)	Private Secretary to the Secretary of State				300	300
1	1	Director-in-Chief of the Indo-European Telegraph Department				575 (2)	575 (2)
1	1	Clerk, Indo-European Telegraph Department	70	5	100	92	87
1	1	Member of the Medical Board for the examination of Officers of the Indian Services (3)	(Appointment tenable only by a retired officer, and for a term of three years)			300	300
1	1	India Office Member of Committee for Valuation of Military Equipment (4)				500	500
1	1	Ordnance Consulting Officer for India (5)				500	500
1	1	Assistant Military Secretary for Indian Affairs at the War Office				1,000	275
1	1	Indian Officer attached to the Intelligence Department, War Office (6)				200	200
1	1	Member of the Army Sanitary Committee, for the Indian portion of the work (7)				200	200
1	1	Registrar of the Orders of the Star of India and of the Indian Empire				350	350
1	1	Assistant to the Solicitor	400	15	550	499	484
1	1	Clerk to the Legal Adviser				200	160
1	1	Clerk to the Commissioners of Income Tax (8)				226	226
1	1	Computing Clerk to the Actuary				250	250
13	13				£.	5,192	4,407

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Salary of office, 1,000*l.* (increased to 1,100*l.* for present incumbent from 1st April 1896), *less* Indian Civil Pension of 525*l.* (the equivalent of *Rs.* 6,000) a year.
(3) Also receives an Indian Medical Pension of 600*l.* a year.
(4) Also receives a pension of 467*l.* a year granted for service in the British Army.
(5) Also receives an Indian Military Pension of 700*l.* a year.
(6) In addition to 500*l.* a year from the War Office.
(7) Also receives an Indian Medical Pension of 950*l.* a year.
(8) Allowance out of the sum received from the Imperial Government for Income Tax duties. This officer also receives a superannuation allowance of 1,700*l.* a year.

6	6	CLERKS TEMPORARILY EMPLOYED AT THE INDIA OFFICE	Two hired writers at 4*l.* 4*s.* a week; and four boy copyists at from 4*d.* to 6*d.* an hour, or from 14*s.* to 18*s.* a week, supplied by the Civil Service Commission.			555	749
		OFFICE KEEPERS AND MESSENGERS.					
1	1	Head Office Keeper	With apartments		200	200	200
1	1	Second Office Keeper	ditto		150	150	150
1	1	Third Office Keeper			140	166	166
			In lieu of apartments		26		
10	10	Messengers, First Class (1)	110	2	120	1,313	1,326
39	39	Messengers, Second Class (with uniform) (1)	80	2	100	3,841	3,809
6	6	Boy Messengers	At 1*s.* 3*d.* to 2*s.* 6*d.* a day			129	166
58	58				£.	5,799	5,817

(1) In addition to their salaries, certain Messengers receive the following allowances:—Three 30*l.* each for attendance on the Secretary of State; one 20*l.*, and one 10*l.*, for attendance on the Under Secretaries of State; one 25*l.* as Bank Messenger; one 20*l.* for superintending the delivery of coal; one 30*l.* for the despatch of letters; one 20*l.* for assisting the Head Office Keeper; one 10*l.* for Mail work; two 10*l.* each for performing the duties of Hall Porter; and one a personal allowance of 5*l.*

		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.					
1	1	Housekeeper	With apartments		80	80	80
28	28	Housemaids			40	1,120	1,120
5	5	Charwomen			14*s.* a week	185	182
34	34				£.	1,385	1,382
20	20	ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying from 1*l.* 5*s.* to 2*l.* 10*s.* a week			1,839	1,781

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1898-99.	Numbers. 1899-1900.	SALARIES, WAGES, AND ALLOWANCES —*continued*.	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1899-1900.	1898-99.
		STORE DEPARTMENT.					
		India Office Branch.	£.	£.	£.	£.	£.
1	1	Director General	- -	- -	- -	1,200	1,200
1	1	Deputy Director General	800	25	1,000	869	844
7	7	Senior Clerks (1)	500	20	700	4,840	4,740
1	1	Junior Clerk	150	15 / 20	300 / 500	209	194
1	1	Staff Clerk	350	15	500	391	376
3	3	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			928	898
4	5	Second Class Clerks	ditto	ditto		736	634
1	1	Clerk for Railway Stores	150	10	350	305	295
1	-	*Clerk specially attached*	*4l. 14s. 6d. a week.*	*10s. 6d. a week (triennially).*	*6l. 6s. a week*		*287*
1	1	Supplemental Clerk	115	2l. 10s.	150	131	128
		(1) Three receive extra allowances of 100*l.* each.					
		Branch of the India Store Depôt.					
1	1	Superintendent (2)	- -	- -	- -	800	800
1	1	Assistant Superintendent (3)	- -	- -	- -	600	700
4	4	Supervisors, First Grade (3)	350	15	500	2,050	2,042
5	5	Supervisors, Second Grade (3) (4)	250	10	350	1,640	1,715
2	2	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			607	587
12	12	Second Class Clerks	ditto	ditto		2,134	2,150
14	14	Examiners of Stores (5)	250	10	350	4,186	4,203
12	13	Assistant Examiners of Stores (6)	150	5	200	2,174	2,050
1	1	Custodian of Patterns (3)	150	(7)	250	270	270
1	1	Engineer (3)	120	(7)	200	180	180
1	1	Assistant Surveyor of Shipping	120	10	200	163	150
1	1	Inspector of Scientific Instruments (8)	300	15	500	600	600
2	2	Messengers (with uniform)	80	2	100	193	191
		(1) Also receives a pension in respect of service in the Royal Navy.					
		(2) Also receives Indian Military Pension of 55*l.* a year.					
		(3) Allowances for additional attendance:—One Supervisor, First Grade, 50*l.*; one Supervisor, Second Grade, 25*l.*; Custodian of Patterns, 20*l.*; and Engineer, 15*l.*					
		(4) One also receives Indian Military Pension of 58*l.* a year.					
		(5) One also receives a pension of 2*s.* 6*d.* a day granted for service in the British Army.					
		(6) One also receives a pension of 1*s.* 6*d.* a day granted for service in the British Army.					
		(7) Rising on report of the Director-General.					
		(8) Receives a personal allowance of 100*l.*					
		Stamp Branch. (*See* Note.)					
1	1	Supervisor of Stamps	200	10	300	222	220
1	1	Assistant ditto	150	7*l.* 10*s.*	200	167	161
2	2	Examiners of Stamps	100	5	150	270	278
		Miscellaneous Officers in the Store Department not on the Permanent Establishment.					
1	1	Surveyor of Shipping	- -	- -	- -	600	600
1	1	Medical Attendant on Labourers	- -	- -	- -	100	100
1	1	Examiner of Medical Stores (1)	- -	- -	- -	300	300
1	1	Examiner of Surgical Instruments (2)	- -	- -	- -	50	50
1	1	Clerk for Ordnance Stores (3)	- -	- -	- -	100	100
5	6	*Clerks temporarily employed in the Store Department*	One at 3*l.* 3*s.* a week; and five boy copyists at from 4*d.* to 6*d.* an hour, or from 14*s.* to 18*s.* a week, supplied by the Civil Service Commission			372	344
92	94					27,387	27,387
29	25	*Artificers and Labourers employed at the Store Depôt*	- -	- -	- -	2,288	2,600
126	127	*Labourers and Fire Watchmen temporarily employed at the Store Depôt*	- -	- -	- -	9,013	8,898
1	1	*Charwoman temporarily employed at the Store Depôt*	- -	- -	14*s.* a week	36	36
30	30	*Examiners and Tellers temporarily employed at the Stamp Branch* (*see* Note)	- -	- -	- -	1,781	1,754
278	277				£.	40,505	40,675

(1) Also receives Indian Furlough Pay of Rs. 700 a month.
(2) Also receives an Indian Medical Pension of 292*l.* a year and an annuity of 300*l.* from the Bengal Medical Retiring Fund.
(3) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

Note.—The superintendence of the supply of Stamps for India was transferred to the Inland Revenue Department, with effect from 1st October 1886, and these officers are now paid *through* that Department.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1899-1900.	1898-99.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£.	£.	£.	£.
Rates and Taxes	1,840	1,850	—	10
Repairs, Furniture, and Fittings	5,030	4,120	910	—
Coal and Firewood	350	400	—	50
Gas, Candles, Soap, and other House Articles	950	950	—	—
Postage (excluding Postage to and from India)	820	900	—	80
Telegrams (excluding Telegrams to India)	80	60	20	—
Travelling Expenses	230	230	—	—
Newspapers, Books, Periodicals, Parliamentary Papers, &c.	900	900	—	—
Advertisements	350	400	—	50
Stamps	110	110	—	—
Postal and Money Orders	70	70	—	—
Messengers' Uniforms	360	280	80	—
Messengers' Allowances for Night Watching	183	183	—	—
Pay of Police	140	140	—	—
Expenses of Cataloguing the Records of the India Office	1,000	1,000	—	—
Miscellaneous	787	807	—	20
£.	13,200	12,400	1,010	210
NET INCREASE			£. 800.	
CONTINGENCIES OF THE STORE DEPÔT.				
Rent, Rates, and Taxes	1,520	1,500	20	—
Repairs, Furniture, and Fittings	2,400	1,800	600	—
Coal and Coke	350	400	—	50
Gas, Candles, Soap, and other House Articles	300	300	—	—
Travelling Expenses of Officers of the Department	2,500	2,500	—	—
Commission and Travelling Expenses of Professional Inspectors	1,000	1,200	—	200
Carriage of Stores	130	130	—	—
Patterns	50	50	—	—
Advertisements	30	30	—	—
Pay of Police	120	120	—	—
Miscellaneous	450	580	—	130
Inland Revenue Department for superintendence of the supply of Stamps for India	1,050	1,030	20	—
£.	9,900	9,640	640	380
NET INCREASE			£. 260.	

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, s. 52.

Numbers. 1898-99.	Numbers. 1899-1900.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1899-1900.	1898-99.
			£.	£.	£.	£.	£.
1	1	Auditor	-	-	-	1,000	1,000
1	1	Assistant to the Auditor	700	25	800	800	781
4	4	Senior Clerks	500	20	700	2,385	2,305
2	2	Junior Clerks	150	15 / 20	300 / 500	800	760
3	3	Second Class Clerks, Higher Grade	On the same scale of salary as in the India Office.			838	808
8	8	Second Class Clerks	ditto		ditto	741	699
19	19				£.	6,564	6,353
		INCREASE				£. 211.	

E. R. Cave-Browne, Accountant General.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

Presented pursuant to the Government of India Act, 1858, *s.* 53.

Ordered, by The House of Commons, *to be Printed*,
11 *May* 1899.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
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90, West Nile-street, Glasgow; or
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192.

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1898-99,

COMPARED WITH THE RESULTS OF 1897-98.

India Office,
11 May 1899.

ARTHUR GODLEY,
Under Secretary of State for India.

(Presented pursuant to the Government of India Act, 1858, Sec. 53.)

Ordered, by The House of Commons, *to be Printed,*
11 *May* 1899.

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90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin

191.

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No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1897-98.	ESTIMATE,* 1898-99.
	Rx.	Rx.
PRINCIPAL HEADS OF REVENUE:		
Land Revenue	25,683,642	27,679,400
Opium	5,179,772	5,679,400
Salt	8,594,225	9,047,200
Stamps	4,837,043	4,839,900
Excise	5,489,454	5,731,000
Provincial Rates	3,723,290	3,952,100
Customs	4,641,295	4,898,400
Assessed Taxes	1,895,465	1,930,100
Forest	1,739,514	1,838,000
Registration	486,544	454,000
Tributes from Native States	884,029	939,700
TOTAL Rx.	63,154,273	66,989,200
INTEREST Rx.	872,241	972,961
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,879,163	1,896,200
Telegraph	1,309,330	1,081,741
Mint	182,055	76,520
TOTAL Rx.	3,370,548	3,054,461
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts	356,913	370,800
Jails	306,280	328,100
Police	448,330	438,300
Marine	200,724	189,400
Education	217,518	231,300
Medical	90,209	88,324
Scientific and other Minor Departments	103,537	102,371
TOTAL Rx.	1,723,511	1,748,595
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c.	343,285	318,945
Stationery and Printing	80,003	84,300
Exchange	43,970	54,000
Miscellaneous	473,736	543,036
TOTAL Rx.	940,994	1,000,281
RAILWAYS:		
State Railways (Gross Receipts)	19,044,525	19,696,145
Guaranteed Companies (Net Traffic Receipts)	2,201,392	2,995,000
Subsidized Companies (Repayment of Advances of Interest)	14,969	45,245
TOTAL Rx.	21,260,886	22,736,390
IRRIGATION:		
Major Works:		
Direct Receipts	2,377,744	2,225,200
Portion of Land Revenue due to Irrigation	964,738	989,700
Minor Works and Navigation	227,382	246,800
TOTAL Rx.	3,569,864	3,461,700
BUILDINGS AND ROADS:		
Military Works	52,561	54,200
Civil Works	615,262	642,940
TOTAL Rx.	667,823	697,140
RECEIPTS BY MILITARY DEPARTMENT;		
Army:		
Effective	697,163	762,395
Non-effective	111,078	113,551
Warlike Operations	73,623	44,900
TOTAL Rx.	881,864	920,846
TOTAL REVENUE Rx.	96,442,004	101,581,574

* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1898–99, compared with the RESULTS of 1897–98.

HEADS OF EXPENDITURE.	ACCOUNTS, 1897–98.	ESTIMATE,* 1898–99.
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.
Refunds and Drawbacks	284,344	294,900
Assignments and Compensations	1,541,748	1,558,500
Charges in respect of Collection, viz.:		
Land Revenue	4,187,601	4,084,785
Opium (including cost of Production)	2,389,117	2,351,121
Salt (including cost of Production)	473,747	465,988
Stamps	154,027	150,115
Excise	240,463	243,000
Provincial Rates	52,530	55,700
Customs	211,379	215,198
Assessed Taxes	32,278	38,100
Forest	1,001,689	1,007,246
Registration	247,890	247,500
TOTAL - - - Rx.	10,816,513	10,707,153
INTEREST:		
Interest on Debt	10,180,284	9,925,656
Deduct,—Amounts chargeable to Railways	*—5,939,011*	*—6,048,683*
„ Amounts chargeable to Irrigation	*—1,284,249*	*—1,313,600*
Remainder chargeable on Ordinary Debt	2,957,024	2,563,373
Interest on other Obligations	515,236	519,037
TOTAL - - Rx.	3,472,260	3,082,410
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,729,474	1,732,844
Telegraph	1,051,494	1,033,822
Mint	88,557	115,131
TOTAL - - - Rx.	2,869,525	2,881,797
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration	1,990,902	1,960,153
Law and Justice:		
Courts	3,137,191	3,076,292
Jails	1,118,703	1,028,800
Police	4,233,923	4,175,169
Marine (including River Navigation)	679,040	639,095
Education	1,581,072	1,592,579
Ecclesiastical	173,962	171,694
Medical	1,355,417	1,558,330
Political	933,820	932,990
Scientific and other Minor Departments	535,517	561,833
TOTAL - - - Rx.	15,739,547	15,696,935
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	442,458	436,789
Civil Furlough and Absentee Allowances	294,067	390,737
Superannuation Allowances and Pensions	4,021,249	3,986,505
Stationery and Printing	724,093	709,887
Miscellaneous	234,959	247,960
TOTAL - - - Rx.	5,716,826	5,771,878
FAMINE RELIEF AND INSURANCE:		
Famine Relief	5,325,608	44,601
Construction of Protective Railways	—	695,400
Construction of Protective Irrigation Works	37,517	13,500
Reduction of Debt	—	422,600
TOTAL - - - Rx.	5,363,125	1,176,101
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) Rx.	3,792	4,200
RAILWAY REVENUE ACCOUNT:		
State Railways:—Working Expenses	9,201,202	9,876,600
Interest on Debt	5,509,138	5,587,414
Annuities in purchase of Railways	2,676,715	2,574,490
Interest chargeable against Companies on Advances	429,873	461,168
Interest on Capital deposited by Companies	1,243,288	1,235,568
Guaranteed Companies:—Surplus Profits, Land, and Supervision	126,213	418,900
Interest	3,377,084	3,259,061
Subsidized Companies:—Land, &c.	113,760	149,100
Miscellaneous Railway Expenditure	16,229	64,100
TOTAL - - - Rx.	22,693,502	23,626,402
IRRIGATION:		
Major Works:—Working Expenses	892,119	931,000
Interest on Debt	1,284,249	1,313,600
Minor Works and Navigation	967,717	976,326
TOTAL - - Rx.	3,144,085	3,220,926
BUILDINGS AND ROADS		
Military Works	1,168,385	1,192,503
Civil Works	4,250,551	4,642,380
TOTAL - - - Rx.	5,418,936	5,834,883
ARMY SERVICES:		
Army:—Effective	18,412,441	18,454,675
Non-effective	4,697,077	4,582,999
Warlike operations	3,887,256	1,050,346
TOTAL - - - Rx.	26,996,774	24,088,020
SPECIAL DEFENCE WORKS - - - Rx.	23,708	1,518
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - Rx.	102,258,893	96,092,223

	1897–98.	1898–99.	
	Rx.	Rx.	
Add,—Special Grants to Provincial Governments	—	700,000	
„ Portion of Allotments to Provincial Governments not spent by them in the Year	203,232	719,900	*—457,678* 1,417,900
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	*—660,910*	*— 2,000*	
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - Rx.			101,801,215 97,510,123

EXPENDITURE NOT CHARGED TO REVENUE:		
Capital Outlay on Railways and Irrigation Works:		
State Railways	3,632,005	2,852,009
Irrigation Works	692,431	692,588
Miscellaneous Public Improvements	4,105	*—4,100*
TOTAL - - - Rx.	4,328,541	3,540,497

	ACCOUNTS, 1897–98.	ESTIMATE, 1898–99.
	Rx.	Rx.
Revenue	96,442,004	101,581,574
Expenditure chargeable against Revenue	101,801,215	97,510,123
Surplus (+) Deficit (—)	—5,359,211	+4,071,451

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	148,654	139,600	667,754	885,000	2,646,270	2,757,800	596,123	1
Opium	16	–	20,284	21,500	23,395	25,500	45,303	2
Salt	1,947,810	2,027,200	–	–	156,744	161,000	–	3
Stamps	49,510	41,000	159,892	160,000	170,107	175,000	87,051	4
Excise	98,656	112,500	174,311	195,000	421,579	445,000	276,791	5
Provincial Rates	11,228	10,700	97,242	127,800	124,650	126,400	64,600	6
Customs	860	900	7,482	8,500	773,050	1,020,200	–	7
Assessed Taxes	145,322	220,100	49,039	48,000	101,496	100,000	31,691	8
Forest	61,744	43,100	78,005	100,000	721,526	786,500	38,482	9
Registration	2,127	2,100	13,173	12,100	7,137	7,800	5,076	10
Tributes from Native States	218,077	216,800	23,261	34,800	31,186	36,400	5,010	11
TOTAL	2,684,004	2,814,000	1,290,443	1,592,700	5,177,140	5,641,600	1,150,127	12
INTEREST	327,609	374,600	8,229	17,000	4,076	4,100	95	13
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,869,217	1,885,600	1,181	1,700	12	–	–	14
Telegraph	1,302,823	1,070,600	–	–	–	–	–	15
Mint	65,574	5,100	–	–	–	–	–	16
TOTAL	3,237,614	2,961,300	1,181	1,700	12	–	–	17
RECEIPTS BY CIVIL DEPARTMENTS:								
Law and Justice:								
Courts	5,836	7,500	10,530	12,600	44,897	50,100	9,187	18
Jails	29,746	29,000	21,700	25,000	37,716	43,000	3,992	19
Police	2,271	2,200	21,158	18,000	60,995	46,800	18,873	20
Marine	47,759	30,800	–	–	32,974	37,100	1	21
Education	1,917	2,300	3,981	4,400	1,819	2,000	4,400	22
Medical	940	900	923	1,500	2,557	2,400	487	23
Scientific and other Minor Departments	11,089	11,000	2,017	2,300	606	800	10,705	24
TOTAL	99,558	83,700	60,309	63,800	181,564	182,200	47,645	25
MISCELLANEOUS:								
Receipts in aid of Superannuation, &c.	75,122	59,300	5,531	5,400	12,898	11,200	1,712	26
Stationery and Printing	11,849	12,000	1,688	3,300	3,068	3,800	599	27
Exchange	43,970	54,000	–	–	–	–	–	28
Miscellaneous	47,516	72,100	12,704	12,500	56,259	90,000	3,846	29
TOTAL	178,457	197,400	19,923	21,200	72,225	105,000	6,157	30
RAILWAYS:								
State Railways (Gross Receipts)	7,877,781	8,433,000	728,929	849,100	869,276	865,000	117,845	31
Guaranteed Companies (Net Traffic Receipts).	2,201,392	2,995,000	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	–	–	–	33
TOTAL	10,079,173	11,428,000	728,929	849,100	869,276	865,000	117,845	34
IRRIGATION:								
Major Works: Direct Receipts	–	–	–	–	–	–	–	35
Portion of Land Revenue due to Irrigation.	–	–	–	–	–	–	–	36
Minor Works and Navigation	7,564	7,100	–	–	20,241	19,000	–	37
TOTAL	7,564	7,100	–	–	20,241	19,000	–	38
BUILDINGS AND ROADS:								
Military Works	41,924	44,400	16	–	7,454	7,200	484	39
Civil Works	8,464	8,400	11,453	11,900	36,306	35,200	18,754	40
TOTAL	50,388	52,800	11,469	11,900	43,760	42,400	19,238	41
RECEIPTS BY MILITARY DEPARTMENT:								
Army: Effective	459,486	517,700	–	–	–	–	–	42
Non-effective	53,347	54,100	–	–	–	–	–	43
Warlike operations	72,337	44,800	–	–	–	–	–	44
TOTAL	585,170	616,600	–	–	–	–	–	45
TOTAL REVENUE	17,249,537	18,535,500	2,120,483	2,557,400	6,368,294	6,859,300	1,341,107	46

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1898–99, RESULTS of 1897–98.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	PRINCIPAL HEADS OF REVENUE:
1	620,000	3,978,219	4,080,400	5,602,180	6,602,400	13,639,200	15,085,200	Land Revenue.
2	45,700	4,066,163	4,241,000	47,235	51,000	4,202,396	4,384,700	Opium.
3	–	2,463,315	2,524,000	–	–	4,567,869	4,712,200	Salt.
4	97,000	1,775,941	1,750,000	732,196	749,600	2,974,697	2,972,600	Stamps.
5	290,000	1,274,775	1,335,000	451,496	557,500	2,697,608	2,935,000	Excise.
6	65,700	940,138	962,200	930,945	1,074,500	2,168,803	2,367,300	Provincial Rates.
7	–	1,464,354	1,635,000	3,575	5,300	2,249,321	2,669,900	Customs.
8	32,000	503,884	506,000	250,129	241,000	1,081,561	1,147,100	Assessed Taxes.
9	46,100	118,928	97,100	138,667	155,000	1,157,352	1,227,800	Forest.
10	6,000	158,016	151,000	44,089	42,000	229,618	221,000	Registration.
11	5,000	–	–	1,000	1,000	278,534	294,000	Tributes from Native States.
12	1,207,500	16,743,733	17,281,700	8,201,512	9,479,300	35,246,959	38,016,800	- - - TOTAL.
13	100	196,814	206,400	48,292	51,300	585,115	653,500	INTEREST.
								POST OFFICE, TELEGRAPH, AND MINT:
14	–	2,379	2,300	–	–	1,872,789	1,889,600	Post Office.
15	–	–	–	–	–	1,302,823	1,070,600	Telegraph.
16	–	–	–	–	–	65,574	5,100	Mint.
17	–	2,379	2,300	–	–	3,241,186	2,965,300	- - - TOTAL.
								RECEIPTS BY CIVIL DEPARTMENTS:
								Law and Justice:
18	10,700	80,343	81,600	43,748	44,500	194,541	207,000	Courts.
19	4,800	102,657	108,000	33,314	36,500	229,125	246,300	Jails.
20	20,200	102,401	110,500	43,739	45,300	249,437	243,000	Police.
21	–	113,891	115,000	–	–	194,625	182,900	Marine.
22	4,700	65,266	72,000	33,765	38,100	111,148	123,500	Education.
23	800	23,738	22,700	19,655	20,400	48,300	48,700	Medical.
24	9,000	24,826	18,600	11,539	13,300	60,782	55,000	Scientific and other Minor Departments.
25	50,200	513,122	528,400	185,760	198,100	1,087,958	1,106,400	- - - TOTAL.
								MISCELLANEOUS:
26	1,600	23,883	22,500	19,750	17,200	138,896	117,200	Receipts in aid of Superannuation, &c.
27	600	24,879	23,000	8,673	9,000	50,756	51,700	Stationery and Printing.
28	–	–	–	–	–	43,970	54,000	Exchange.
29	6,700	109,751	102,300	48,690	33,500	278,766	317,100	Miscellaneous.
30	8,900	158,513	147,800	77,113	59,700	512,388	540,000	- - - TOTAL.
								RAILWAYS:
31	145,300	2,273,622	2,181,000	1,540,642	1,685,000	13,408,095	14,158,400	State Railways (Gross Receipts).
32	–	–	–	–	–	2,201,392	2,995,000	Guaranteed Companies (Net Traffic Receipts).
33	–	–	–	–	–	–	–	Subsidized Companies (Repayment of Advances of Interest).
34	145,300	2,273,622	2,181,000	1,540,642	1,685,000	15,609,487	17,153,400	- - - TOTAL.
								IRRIGATION:
35	–	218,957	180,000	907,180	746,200	1,126,137	926,200	Major Works: Direct Receipts.
36	–	–	–	117,498	117,500	117,498	117,500	Portion of Land Revenue due to Irrigation.
37	–	80,531	79,900	27,099	23,800	135,435	129,800	Minor Works and Navigation.
38	–	299,488	259,900	1,051,777	887,500	1,379,070	1,173,500	- - - TOTAL.
								BUILDINGS AND ROADS
39	400	11	–	239	100	50,128	52,100	Military Works.
40	19,200	100,811	107,400	78,145	85,900	253,933	268,000	Civil Works.
41	19,600	100,822	107,400	78,384	86,000	304,061	320,100	- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENT:
42	–	–	–	–	–	459,486	517,700	Army: Effective.
43	–	–	–	–	–	53,347	54,100	Non-effective.
44	–	–	–	–	–	72,337	44,800	Warlike operations.
45	–	–	–	–	–	585,170	616,600	- - - TOTAL.
46	1,431,600	20,288,493	20,714,900	11,183,480	12,446,900	58,551,394	62,545,600	- - - TOTAL REVENUE.

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	13,639,200	15,085,200	2,452,978	2,560,800	4,937,748	5,144,600	4,653,716	4,888,800	1
Opium	4,202,396	4,384,700	6,738	6,900	–	–	970,638	1,287,800	2
Salt	4,567,869	4,712,200	–	–	1,726,961	1,985,000	2,299,395	2,350,000	3
Stamps	2,974,697	2,972,600	440,346	430,300	842,026	835,000	579,974	602,000	4
Excise	2,697,608	2,935,000	234,674	260,000	1,462,010	1,390,000	1,095,162	1,146,000	5
Provincial Rates	2,168,803	2,367,300	444,287	451,800	789,827	793,000	320,373	340,000	6
Customs	2,249,321	2,669,900	1,446	1,500	435,839	360,000	1,954,689	1,867,000	7
Assessed Taxes	1,081,561	1,147,100	153,723	140,000	266,446	265,000	393,735	378,000	8
Forest	1,157,352	1,227,800	106,847	137,200	213,649	218,000	261,666	255,000	9
Registration	229,618	221,000	42,036	38,500	153,051	131,000	61,839	63,500	10
Tributes from Native States	278,534	294,000	27,899	27,900	451,090	451,100	126,506	166,700	11
TOTAL	35,246,959	38,016,800	3,910,974	4,054,900	11,278,647	11,572,700	12,717,693	13,344,800	12
INTEREST	585,115	653,500	25,876	28,400	53,756	60,100	175,934	186,100	13
POST OFFICE, TELEGRAPH, AND MINT									
Post Office	1,872,789	1,889,600	6,374	6,600	–	–	–	–	14
Telegraph	1,302,823	1,070,600	–	–	–	–	–	–	15
Mint	65,574	5,100	–	–	–	–	116,470	71,400	16
TOTAL	3,241,186	2,965,300	6,374	6,600	–	–	116,470	71,400	17
RECEIPTS BY CIVIL DEPARTMENTS:									
Law and Justice:									
Courts	194,541	207,000	41,185	39,500	82,809	85,300	38,378	39,000	18
Jails	229,125	246,300	17,962	18,300	44,974	47,500	14,219	16,000	19
Police	249,437	243,000	75,881	73,200	43,798	45,700	79,214	76,400	20
Marine	194,625	182,900	–	–	–	–	6,099	6,500	21
Education	111,148	123,500	13,053	13,800	41,169	42,000	52,148	52,000	22
Medical	48,300	48,700	5,647	5,600	18,091	15,500	15,636	16,200	23
Scientific and other Minor Departments	60,782	55,000	14,133	15,400	22,846	26,900	5,302	4,400	24
TOTAL	1,087,958	1,106,400	167,861	165,800	253,687	262,900	210,996	210,500	25
MISCELLANEOUS:									
Receipts in aid of Superannuation, &c.	138,896	117,200	13,382	11,300	14,316	13,800	39,701	37,400	26
Stationery and Printing	50,756	51,700	6,001	7,200	11,854	13,400	11,392	12,000	27
Exchange	43,970	54,000	–	–	–	–	–	–	28
Miscellaneous	278,766	317,100	48,041	36,300	85,607	119,700	56,744	36,300	29
TOTAL	512,388	540,000	67,424	54,800	111,777	146,900	107,837	85,700	30
RAILWAYS:									
State Railways (Gross Receipts)	13,408,095	14,158,400	3,482,821	3,660,000	1,486,458	1,330,900	666,791	546,500	31
Guaranteed Companies (Net Traffic Receipts).	2,201,392	2,995,000	–	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	12,990	44,800	–	–	33
TOTAL	15,609,487	17,153,400	3,482,821	3,660,000	1,499,448	1,375,700	666,791	546,500	34
IRRIGATION:									
Major Works: Direct Receipts	1,126,137	926,200	1,163,139	1,204,000	29,241	30,000	59,227	65,000	35
Portion of Land Revenue due to Irrigation.	117,498	117,500	57,914	65,500	675,130	694,800	114,196	111,900	36
Minor Works and Navigation	135,435	129,800	48,840	69,500	18,288	19,400	24,819	28,100	37
TOTAL	1,379,070	1,173,500	1,269,893	1,339,000	722,659	744,200	198,242	205,000	38
BUILDINGS AND ROADS:									
Military Works	50,128	52,100	1,302	900	260	300	871	900	39
Civil Works	253,933	268,000	82,598	83,500	121,435	121,100	112,105	124,500	40
TOTAL	304,061	320,100	83,900	84,400	121,695	121,400	112,976	125,400	41
RECEIPTS BY MILITARY DEPARTMENT:									
Army: Effective	459,486	517,700	–	–	82,416	84,700	105,305	97,200	42
Non-effective	53,347	54,100	–	–	17,191	18,100	17,964	18,500	43
Warlike operations	72,337	44,800	–	–	770	–	516	100	44
TOTAL	585,170	616,600	–	–	100,377	102,800	123,785	115,800	45
TOTAL REVENUE	58,551,394	62,545,600	9,015,123	9,393,900	14,142,046	14,386,700	14,430,724	14,891,200	46

Provinces of *British India*, and in *England*, for 1898-99, compared with the Results of 1897-98—*continued*.

	Total, India.		England.		Exchange.*		Grand Total.		Heads of Revenue.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	**Principal Heads of Revenue:**
1	25,683,642	27,679,400	–	–	–	–	25,683,642	27,679,400	Land Revenue.
2	5,179,772	5,679,400	–	–	–	–	5,179,772	5,679,400	Opium.
3	8,594,225	9,047,200	–	–	–	–	8,594,225	9,047,200	Salt.
4	4,837,043	4,839,900	–	–	–	–	4,837,043	4,839,900	Stamps.
5	5,489,454	5,731,000	–	–	–	–	5,489,454	5,731,000	Excise.
6	3,723,290	3,952,100	–	–	–	–	3,723,290	3,952,100	Provincial Rates.
7	4,641,295	4,898,400	–	–	–	–	4,641,295	4,898,400	Customs.
8	1,895,465	1,930,100	–	–	–	–	1,895,465	1,930,100	Assessed Taxes.
9	1,739,514	1,838,000	–	–	–	–	1,739,514	1,838,000	Forest.
10	486,544	454,000	–	–	–	–	486,544	454,000	Registration.
11	884,029	939,700	–	–	–	–	884,029	939,700	Tributes from Native States.
12	63,154,273	66,989,200	–	–	–	–	63,154,273	66,989,200	- - - Total.
13	840,681	928,100	20,190	29,867	11,370	14,994	872,241	972,961	Interest.
									Post Office, Telegraph, and Mint:
14	1,879,163	1,896,200	–	–	–	–	1,879,163	1,896,200	Post Office.
15	1,302,823	1,070,600	4,163	7,417	2,344	3,724	1,309,330	1,081,741	Telegraph.
16	182,044	76,500	7	13	4	7	182,055	76,520	Mint.
17	3,364,030	3,043,300	4,170	7,430	2,348	3,731	3,370,548	3,054,461	- - - Total.
									Receipts by Civil Departments:
18	356,913	370,800	–	–	–	–	356,913	370,800	Law and Justice:
19	306,280	328,100	–	–	–	–	306,280	328,100	Courts.
20	448,330	438,300	–	–	–	–	448,330	438,300	Jails.
21	200,724	189,400	–	–	–	–	200,724	189,400	Police.
22	217,518	231,300	–	–	–	–	217,518	231,300	Marine.
23	87,674	86,000	1,622	1,547	913	777	90,209	88,324	Education.
24	103,063	101,700	303	447	171	224	103,537	102,371	Medical.
									Scientific and other Minor Departments.
25	1,720,502	1,745,600	1,925	1,994	1,084	1,001	1,723,511	1,748,595	- - - Total.
									Miscellaneous:
26	206,295	179,700	87,639	92,705	49,351	46,540	343,285	318,945	Receipts in aid of Superannuation, &c.
27	80,003	84,300	–	–	–	–	80,003	84,300	Stationery and Printing.
28	43,970	54,000	–	–	–	–	43,970	54,000	Exchange.
29	469,158	509,400	2,929	22,394	1,649	11,242	473,736	543,036	Miscellaneous.
30	799,426	827,400	90,568	115,099	51,000	57,782	940,994	1,000,281	- - - Total.
									Railways:
31	19,044,165	19,695,800	230	230	130	115	19,044,525	19,696,145	State Railways (Gross Receipts).
32	2,201,392	2,995,000	–	–	–	–	2,201,392	2,995,000	Guaranteed Companies (Net Traffic Receipts).
33	12,990	44,800	1,266	296	713	149	14,969	45,245	Subsidized Companies (Repayment of Advances of Interest).
34	21,258,547	22,735,600	1,496	526	843	264	21,260,886	22,736,390	- - - Total.
									Irrigation:
35	2,377,744	2,225,200	–	–	–	–	2,377,744	2,225,200	Major Works: Direct Receipts.
36	964,738	989,700	–	–	–	–	964,738	989,700	Portion of Land Revenu due to Irrigation.
37	227,382	246,800	–	–	–	–	227,382	246,800	Minor Works and Navigation.
38	3,569,864	3,461,700	–	–	–	–	3,569,864	3,461,700	- - - Total.
									Buildings and Roads:
39	52,561	54,200	–	–	–	–	52,561	54,200	Military Works.
40	570,071	597,100	28,911	30,519	16,280	15,321	615,262	642,940	Civil Works.
41	622,632	651,300	28,911	30,519	16,280	15,321	667,823	697,140	- - - Total.
									Receipts by Military Department
42	647,207	699,600	31,959	41,807	17,997	20,988	697,163	762,395	Army: Effective.
43	88,502	90,700	14,443	15,214	8,133	7,637	111,078	113,551	Non-effective.
44	73,623	44,900	–	–	–	–	73,623	44,900	Warlike Operations.
45	809,332	835,200	46,402	57,021	26,130	28,625	881,864	920,846	- - - Total.
46	96,139,287	101,217,400	193,662	242,456	109,055	121,718	96,442,004	101,581,574	- - - TOTAL REVENUE.

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure, which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	2,927	4,000	2,903	3,100	31,459	29,900	2,377	1
Assignments and Compensations	317,329	319,900	6,269	5,000	140	100	3,079	2
Charges in respect of Collection, viz.:								
Land Revenue	53,484	51,800	194,788	168,800	457,911	479,000	99,627	3
Opium (including cost of Production)	1,314	1,100	–	–	–	–	–	4
Salt (including cost of Production)	103,216	108,800	–	–	642	600	–	5
Stamps	*—87,212*	*—86,100*	6,181	6,000	4,834	5,200	3,694	6
Excise	2,412	2,700	5,036	5,300	19,230	22,000	471	7
Provincial Rates	–	–	–	–	5,086	7,000	251	8
Customs	–	–	–	–	27,412	31,600	–	9
Assessed Taxes	106	100	82	100	3,322	3,700	191	10
Forest	55,553	47,500	92,144	87,200	219,661	240,000	28,883	11
Registration	637	600	4,800	4,800	3,253	3,600	2,879	12
TOTAL	449,766	450,400	312,203	280,300	772,950	822,700	141,452	13
INTEREST:								
Interest on Debt	3,665,303	3,769,800	11,367	12,300	2,208	2,000	41	14
Deduct—Amounts chargeable to Railways(*a*)	*—4,079,009*	*—4,267,500*	–	–	–	–	–	15
" " " Irrigation	*—1,284,249*	*—1,313,600*	–	–	–	–	–	16
Remainder chargeable on Ordinary Debt	*—1,697,955*	*—1,811,300*	11,367	12,300	2,208	2,000	41	17
Interest on other Obligations	397,135	398,900	202	200	1,397	–	42	18
TOTAL	*—1,300,820*	*—1,412,400*	11,569	12,500	3,605	2,000	83	19
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,429,395	1,438,300	7,902	7,200	16,516	17,100	4,779	20
Telegraph	767,971	790,000	–	–	–	–	–	21
Mint	37,457	73,100	–	–	–	–	–	22
TOTAL	2,234,823	2,301,400	7,902	7,200	16,516	17,100	4,779	23
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration	473,353	455,500	62,805	59,700	122,722	126,900	34,879	24
Law and Justice:								
Courts	31,900	27,000	98,234	94,500	241,290	244,000	61,741	25
Jails	144,201	143,000	76,397	63,000	104,173	116,000	11,982	26
Police	60,726	63,100	163,557	150,700	908,101	882,700	143,532	27
Marine (including River Navigation)	164,737	154,000	–	–	73,556	72,100	6,850	28
Education	18,527	18,900	63,269	62,700	78,971	89,300	41,102	29
Ecclesiastical	14,507	15,000	4,076	4,200	11,204	11,000	1,585	30
Medical	31,593	42,900	46,133	57,600	52,641	54,600	36,664	31
Political	485,368	494,800	3,271	3,900	40,229	43,200	15,710	32
Scientific and other Minor Departments	285,293	306,000	7,548	7,200	14,714	16,000	5,161	33
TOTAL	1,710,205	1,720,200	525,290	503,500	1,647,601	1,655,800	359,206	34
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions	14,539	14,200	24,581	24,500	14,876	14,600	874	35
Civil Furlough and Absentee Allowances	429	500	–	–	–	–	–	36
Superannuation Allowances and Pensions	57,058	55,500	29,769	31,100	42,016	40,500	10,607	37
Stationery and Printing	*—177,468*	*—169,100*	23,821	21,100	56,178	58,500	10,618	38
Miscellaneous	11,622	31,400	5,707	5,200	21,453	24,300	7,838	39
TOTAL	*—93,820*	*—67,500*	83,878	81,900	134,523	137,900	29,937	40
FAMINE RELIEF AND INSURANCE:								
Famine Relief	7,476	9,000	1,345,794	1,500	62,787	–	–	41
Construction of Protective Railways	–	–	–	–	–	–	–	42
Construction of Protective Irrigation Works	–	–	–	–	–	–	–	43
Reduction of Debt	–	422,600	–	–	–	–	–	44
TOTAL	7,476	431,600	1,345,794	1,500	62,787	–	–	45
Carried forward to page 12	3,007,630	3,423,700	2,286,636	886,900	2,637,982	2,635,500	535,457	46

	ACCOUNTS 1897-98.			
	India.	England.	Exchange.	TOTAL.
(*a*) Included under the following Heads:—	Rx.	£.	Rx.	Rx.
State Railways Interest on Debt	3,991,278	971,045	546,815	5,509,138
Interest chargeable against Companies on advances	87,731	218,884	123,258	429,873
TOTAL	4,079,009	1,189,929	670,073	5,939,011

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1898-99, RESULTS of 1897-98.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	DIRECT DEMANDS ON THE REVENUES:
1	2,100	71,155	78,100	18,730	18,500	129,551	135,700	Refunds and Drawbacks.
2	3,200	28,497	26,600	34,139	33,300	389,453	388,100	Assignments and Compensations.
3	100,000	493,659	473,400	792,925	772,000	2,092,394	2,045,000	Charges in respect of Collection, viz.: Land Revenue.
4	–	2,381,398	2,345,000	–	–	2,382,712	2,346,100	Opium (including cost of Production).
5	–	16,475	15,500	–	–	120,333	124,900	Salt (including cost of Production).
6	4,300	68,353	66,500	21,903	18,700	17,753	14,600	Stamps.
7	600	67,399	66,500	5,797	5,600	100,345	102,700	Excise.
8	300	39,419	41,400	854	900	45,610	49,600	Provincial Rates.
9	–	78,979	78,700	–	–	106,391	110,300	Customs.
10	200	18,977	19,300	212	300	22,890	23,700	Assessed Taxes.
11	33,600	65,344	51,800	91,785	100,000	553,370	560,100	Forest.
12	3,100	90,833	90,000	20,993	21,000	123,395	123,100	Registration.
13	147,400	3,420,488	3,352,800	987,338	970,300	6,084,197	6,023,900	- - - TOTAL.
								INTEREST:
14	100	22,663	24,900	43,379	41,100	3,744,961	3,850,200	Interest on Debt.
15	–	–	–	–	–	*—4,079,009*	*—4,267,500*	*Deduct*—Amounts chargeable to Railways(*a*).
16	–	–	–	–	–	*—1,284,249*	*—1,313,600*	„ „ „ Irrigation.
17	100	22,663	24,900	43,379	41,100	*—1,618,297*	*—1,730,900*	Remainder chargeable on Ordinary Debt.
18	–	7,186	8,000	72,888	72,900	478,850	480,000	Interest on other Obligations.
19	100	29,849	32,900	116,267	114,000	*—1,139,447*	*—1,250,900*	- - - TOTAL.
								POST OFFICE, TELEGRAPH, AND MINT:
20	5,100	40,254	37,300	19,606	18,700	1,518,452	1,523,700	Post Office.
21	–	–	–	–	–	767,971	790,000	Telegraph.
22	–	–	–	–	–	37,457	73,100	Mint.
23	5,100	40,254	37,300	19,606	18,700	2,323,880	2,386,800	- - - TOTAL.
								SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	34,200	228,738	230,000	170,037	172,500	1,092,534	1,078,800	General Administration.
25	61,500	911,137	891,500	534,322	517,200	1,878,624	1,835,700	Law and Justice:
26	11,800	251,755	232,000	210,741	160,000	799,249	725,800	Courts. Jails.
27	168,400	679,194	639,200	752,042	775,400	2,707,152	2,679,500	Police.
28	7,000	95,344	93,500	–	–	340,487	326,600	Marine (including River Navigation).
29	41,400	396,692	396,000	217,974	222,800	816,535	831,100	Education.
30	1,600	18,474	18,500	25,861	28,000	75,707	78,300	Ecclesiastical.
31	36,900	234,629	228,000	150,698	147,500	552,358	567,500	Medical.
32	20,400	5,901	7,000	14,781	14,400	565,260	583,700	Political.
33	6,100	52,190	48,500	23,271	23,500	388,177	407,300	Scientific and other Minor Departments.
34	389,300	2,874,054	2,784,200	2,099,727	2,061,300	9,216,083	9,114,300	- - - TOTAL.
								MISCELLANEOUS CIVIL CHARGES:
35	1,000	114,680	120,500	93,758	91,500	263,308	266,300	Territorial and Political Pensions.
36	–	–	100	–	–	429	600	Civil Furlough and Absentee Allowances.
37	10,600	216,191	222,000	220,179	224,300	575,820	584,000	Superannuation Allowances and Pensions.
38	11,500	337,797	331,400	66,609	67,200	317,555	320,600	Stationery and Printing.
39	6,100	32,058	28,900	13,352	15,900	92,030	111,800	Miscellaneous.
40	29,200	700,726	702,900	393,898	398,900	1,249,142	1,283,300	- - - TOTAL.
								FAMINE RELIEF AND INSURANCE:
41	–	886,564	7,600	1,070,695	–	3,373,316	18,100	Famine Relief.
42	–	–	–	–	–	–	–	Construction of Protective Railways.
43	–	–	–	1,940	400	1,940	400	Construction of Protective Irrigation Works.
44	–	–	–	–	–	–	422,600	Reduction of Debt.
45	–	886,564	7,600	1,072,635	400	3,375,256	441,100	- - - TOTAL.
46	571,100	7,951,935	6,917,700	4,689,471	3,563,600	21,109,111	17,998,500	- - - Carried forward to page 13.

REVISED ESTIMATE, 1898-99.			
India	England.	Exchange.	TOTAL.
Rx.	£.	Rx.	Rx.
4,135,100	966,906	485,408	5,587,414
132,400	218,884	109,885	461,169
4,267,500	1,185,790	595,293	6,048,583

- - TOTAL.

(*a*) Included under the following heads:—
State Railways Interest on Debt.
Interest chargeable against Companies on advances.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	129,551	135,700	10,175	11,000	36,313	39,200	108,305	109,000	1
Assignments and Compensations	389,453	388,100	16,787	14,800	109,386	120,600	1,026,122	1,035,000	2
Charges in respect of Collection, viz.:									
Land Revenue	2,092,394	2,045,000	401,492	404,300	1,005,388	962,600	686,919	671,000	3
Opium (including cost of Production)	2,382,712	2,846,100	–	–	–	–	3,509	2,700	4
Salt (including cost of Production)	120,333	124,900	–	–	180,779	173,700	171,903	167,000	5
Stamps	17,753	14,600	20,784	21,300	34,311	34,100	25,150	27,100	6
Excise	100,345	102,700	5,380	5,500	99,237	99,600	35,309	35,200	7
Provincial Rates	45,610	49,600	1,061	–	–	–	5,859	6,100	8
Customs	106,391	110,300	–	–	23,457	23,800	81,531	81,000	9
Assessed Taxes	22,890	23,700	1,163	1,200	2,802	2,900	5,423	5,300	10
Forest	553,370	560,100	77,194	86,300	157,285	160,000	207,319	189,700	11
Registration	123,395	123,100	12,878	12,000	83,029	83,400	28,588	29,000	12
TOTAL	6,084,197	6,023,900	546,914	556,400	1,731,987	1,699,900	2,385,937	2,358,100	13
INTEREST:									
Interest on Debt	3,744,961	3,850,200	20,340	20,900	18,577	20,700	35,846	38,200	14
Deduct—Amounts chargeable to Railways (*a*)	*—4,079,009*	*—4,267,500*	–	–	–	–	–	–	15
" " " Irrigation	*—1,284,249*	*—1,313,600*	–	–	–	–	–	–	16
Remainder chargeable on Ordinary Debt	*—1,618,297*	*—1,730,900*	20,340	20,900	18,577	20,700	35,846	38,200	17
Interest on other Obligations	478,850	480,000	12,840	13,500	2,136	2,300	21,330	23,100	18
TOTAL	*—1,139,447*	*—1,250,900*	33,180	34,400	20,713	23,000	57,176	61,300	19
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	1,518,452	1,523,700	22,088	21,600	10,748	10,300	10,674	10,500	20
Telegraph	767,971	790,000	–	–	–	–	–	–	21
Mint	37,457	73,100	–	–	–	–	42,816	36,600	22
TOTAL	2,323,880	2,386,800	22,088	21,600	10,748	10,300	53,490	47,100	23
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration	1,092,534	1,078,800	131,750	136,300	161,248	163,000	202,484	202,800	24
Law and Justice:									
Courts	1,878,624	1,835,700	335,825	332,600	462,477	459,100	455,555	447,500	25
Jails	799,249	725,800	116,232	104,700	115,767	121,800	87,455	76,500	26
Police	2,707,152	2,679,500	400,669	405,000	466,160	459,500	658,874	630,000	27
Marine (including River Navigation)	340,487	326,600	–	–	800	800	3,475	4,100	28
Education	816,535	831,100	140,387	142,000	284,306	282,800	337,435	333,800	29
Ecclesiastical	75,707	78,300	25,599	24,500	38,679	35,700	33,594	32,000	30
Medical	552,358	567,500	107,933	120,300	281,598	334,100	387,063	521,000	31
Political	565,260	583,700	216,567	212,800	10,196	9,200	103,737	90,300	32
Scientific and other Minor Departments	388,177	407,300	31,168	34,100	43,559	56,200	31,802	32,500	33
TOTAL	9,216,083	9,114,300	1,506,130	1,512,300	1,864,790	1,922,200	2,301,474	2,370,500	34
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions	263,308	266,300	31,469	28,400	62,620	64,200	70,474	60,500	35
Civil Furlough and Absentee Allowances	429	600	75	100	2	800	257	200	36
Superannuation Allowances and Pensions	575,820	584,000	112,446	116,600	164,027	168,100	196,302	199,500	37
Stationery and Printing	317,555	320,600	48,031	49,000	145,061	139,000	128,336	127,000	38
Miscellaneous	92,030	111,800	16,022	18,200	53,400	52,700	31,426	30,300	39
TOTAL	1,249,142	1,283,300	208,043	212,300	425,110	424,800	426,795	417,500	40
FAMINE RELIEF AND INSURANCE:									
Famine Relief	3,373,316	18,100	99,273	–	905,311	1,700	944,988	24,800	41
Construction of Protective Railways	–	–	–	–	–	695,400	–	–	42
Construction of Protective Irrigation Works	1,940	400	2,132	3,100	14,401	6,800	19,044	3,200	43
Reduction of Debt	–	422,600	–	–	–	–	–	–	44
TOTAL	3,375,256	441,100	101,405	3,100	919,712	703,900	964,032	28,000	45
Carried forward to page 14	21,109,111	17,998,500	2,417,760	2,340,100	4,973,060	4,784,100	6,188,904	5,282,500	46

(*a*) *See* foot-note (*a*), pages 8 and 9.

Provinces of *British India*, and in *England*, for 1898-99, compared with the Results of 1897-98—*continued*.

	TOTAL, INDIA.		ENGLAND.		EXCHANGE*.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	DIRECT DEMANDS ON THE REVENUES:
1	284,344	294,900	–	–	–	–	284,344	294,900	Refunds and Drawbacks.
2	1,541,748	1,558,500	–	–	–	–	1,541,748	1,558,500	Assignments and Compensations.
									Charges in respect of Collection, viz..
3	4,186,193	4,082,900	901	1,255	507	630	4,187,601	4,084,785	Land Revenue.
4	2,386,221	2,348,800	1,853	1,545	1,043	776	2,389,117	2,351,121	Opium (including cost of Production).
5	473,015	465,600	468	258	264	130	473,747	465,988	Salt (including cost of Production).
6	97,998	97,100	35,844	35,296	20,185	17,719	154,027	150,115	Stamps.
7	240,271	243,000	123	–	69	–	240,463	243,000	Excise.
8	52,530	55,700	–	–	–	–	52,530	55,700	Provincial Rates.
9	211,379	215,100	–	65	–	33	211,379	215,198	Customs.
10	32,278	33,100	–	–	–	–	32,278	33,100	Assessed Taxes.
11	995,168	996,100	4,172	7,421	2,349	3,725	1,001,689	1,007,246	Forest.
12	247,890	247,500	–	–	–	–	247,890	247,500	Registration.
13	10,749,035	10,638,300	43,361	45,840	24,417	23,013	10,816,813	10,707,153	- - - TOTAL.
									INTEREST:
14	3,819,724	3,930,000	4,069,144	3,991,656	2,291,416	2,003,900	10,180,284	9,925,556	Interest on Debt.
15	*—4,079,009*	*—4,237,500*	*—1,189,929*	*—1,185,790*	*—670,073*	*—595,293*	*—5,939,011*	*—6,018,583*	*Deduct*—Amounts chargeable to Railways(*a*).
16	*—1,284,249*	*—1,313,600*	–	–	–	–	*—1,284,249*	*—1,313,600*	„ „ „ Irrigation.
17	*—1,548,534*	*—1,651,100*	2,879,215	2,805,866	1,621,343	1,408,607	2,957,024	2,563,373	Remainder chargeable on Ordinary Debt.
18	515,156	518,900	51	91	29	46	515,236	519,037	Interest on other Obligations.
19	*—1,028,378*	*—1,132,200*	2,879,266	2,805,957	1,621,372	1,408,653	3,472,260	3,082,410	- - - TOTAL.
									POST OFFICE, TELEGRAPH, AND MINT:
20	1,561,962	1,566,100	107,165	111,013	60,347	55,731	1,729,474	1,732,844	Post Office.
21	767,971	790,000	181,383	162,329	102,140	81,493	1,051,494	1,033,822	Telegraph.
22	80,273	109,700	5,300	3,616	2,984	1,815	88,557	115,131	Mint.
23	2,420,206	2,465,800	293,848	276,958	165,471	139,039	2,869,525	2,881,797	- - - TOTAL.
									SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	1,588,016	1,580,900	257,745	252,495	145,141	126,758	1,990,902	1,960,153	General Administration.
									Law and Justice:
25	3,132,481	3,074,900	3,013	927	1,697	465	3,137,191	3,076,292	Courts.
26	1,118,703	1,028,800	–	–	–	–	1,118,703	1,028,800	Jails.
27	4,232,855	4,174,000	683	778	385	391	4,233,923	4,175,169	Police.
28	344,762	331,500	213,853	204,787	120,425	102,808	679,040	639,095	Marine (including River Navigation).
29	1,578,663	1,589,700	1,541	1,917	868	962	1,581,072	1,592,579	Education.
30	173,579	170,500	245	795	138	399	173,962	171,694	Ecclesiastical.
31	1,328,952	1,542,900	16,931	10,273	9,534	5,157	1,355,417	1,558,330	Medical.
32	895,760	896,000	24,349	24,627	13,711	12,363	933,820	932,990	Political.
33	494,706	530,100	26,109	21,127	14,702	10,606	535,517	561,833	Scientific and other Minor Departments.
34	14,888,477	14,919,300	544,469	517,726	306,601	259,909	15,739,547	15,696,935	- - - TOTAL.
									MISCELLANEOUS CIVIL CHARGES:
35	427,871	419,400	9,332	11,577	5,255	5,812	442,458	436,789	Territorial and Political Pensions.
36	763	1,700	187,640	259,009	105,664	130,028	294,067	390,737	Civil Furlough and Absentee Allowances.
37	1,048,595	1,068,200	1,901,744	1,942,917	1,070,910	975,388	4,021,249	3,986,505	Superannuation Allowances and Pensions
38	638,983	635,600	54,449	49,458	30,661	24,829	724,093	709,887	Stationery and Printing.
39	192,878	213,000	26,921	23,275	15,160	11,685	234,959	247,960	Miscellaneous.
40	2,309,090	2,337,900	2,180,086	2,286,236	1,227,650	1,147,742	5,716,826	5,771,878	- - - TOTAL.
									FAMINE RELIEF AND INSURANCE:
41	5,322,888	44,600	1,740	1	980	–	5,325,608	44,601	Famine Relief.
42	–	695,400	–	–	–	–	–	695,400	Construction of Protective Railways.
43	37,517	13,500	–	–	–	–	37,517	13,500	Construction of Protective Irrigation Works.
44	–	422,600	–	–	–	–	–	422,600	Reduction of Debt.
45	5,360,405	1,176,100	1,740	1	980	–	†5,363,125	†1,176,101	- - - TOTAL.
46	34,688,835	30,405,200	5,942,770	5,932,718	3,346,491	2,978,356	43,978,096	39,316,274	- - - Carried forward to page 15.

* *See* foot-note to Statement No. 2, page 7.

† Rx. 352,948 and Rx. 324,900, representing the net charge on the Revenues in 1897-98 and 1898-99, respectively, on account of Protective Railways constructed through the agency of Companies, are also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 8	3,007,630	3,423,700	2,286,636	886,900	2,637,982	2,635,500	535,457	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	–	–	–	–	–	–	237	2
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses	2,958,098	3,473,800	408,431	472,200	519,780	525,000	104,794	3
Interest on Debt	3,991,278	4,135,100	–	–	–	–	–	4
Annuities in Purchase of Railways	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances.	–	–	73,667	111,400	–	–	–	6
Interest on Capital deposited by Companies.	–	–	–	–	–	–	–	7
Guaranteed Companies:								
Surplus Profits, Land, and Supervision	45,322	305,200	–	100	5,800	7,000	6,172	8
Interest	8,899	10,900	–	–	–	–	–	9
Subsidized Companies:								
Land, &c.	–	–	–	–	–	–	10,183	10
Miscellaneous Railway Expenditure	26,172	49,300	2,323	4,300	5,516	*—11,900*	–	11
TOTAL	7,029,769	7,974,300	484,421	588,000	531,096	520,700	121,149	12
IRRIGATION:								
Major Works:								
Working Expenses	–	–	–	–	–	–	–	13
Interest on Debt	729,480	754,500	–	–	–	–	–	14
Minor Works and Navigation	7,449	7,400	–	–	137,131	153,200	–	15
TOTAL	736,929	761,900	–	–	137,131	153,200	–	16
BUILDINGS AND ROADS:								
Military Works	824,704	847,500	705	700	84,456	82,000	31,233	17
Civil Works	164,236	232,100	171,479	193,800	617,674	697,800	338,559	18
TOTAL	988,940	1,079,600	172,184	194,500	702,130	779,800	369,792	19
ARMY SERVICES:								
Army:								
Effective	9,385,553	9,371,900	–	–	–	–	–	20
Non-effective	453,977	485,000	–	–	–	–	–	21
Warlike Operations	3,491,341	943,000	–	–	–	–	–	22
TOTAL	13,330,871	10,799,900	–	–	–	–	–	23
SPECIAL DEFENCE WORKS	*—4,020*	100	–	–	–	–	–	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	25,090,119	24,039,500	2,943,241	1,669,400	4,008,339	4,089,200	1,026,635	25
Add,—Portion of Allotments to Provincial Governments, including Special Grants, not spent by them in the year.	–	–	–	44,800	177,510	279,600	–	26
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—1,407*	*—2,000*	*—10,885*	–	–	–	*—39,637*	27
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	25,088,712	24,037,500	2,932,356	1,714,200	4,185,849	4,368,800	986,998	28
EXPENDITURE NOT CHARGED TO REVENUE:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	226,297	*—448,200*	*—9,729*	*—15,800*	*—175,714*	–	684,263	29
Irrigation Works	–	–	–	–	58,768	90,000	–	30
Miscellaneous Public Improvements	–	–	–	–	–	–	–	31
TOTAL	226,297	*—448,200*	*—9,729*	*—15,800*	*—116,946*	90,000	684,263	32

Provinces of *British India*, and in *England*, for 1898-99, compared with the Results of 1897-98—*continued*.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	1897–98.	1898–99.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	571,100	7,951,935	6,917,700	4,689,471	3,563,600	21,109,111	17,998,500	- - - Brought forward from page 9.
2	4,500	–	–	–	–	237	4,500	CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).
								RAILWAY REVENUE ACCOUNT:
3	158,000	1,191,101	1,202,800	827,579	865,000	6,009,783	6,696,800	State Railways: Working Expenses.
4	–	–	–	–	–	3,991,278	4,135,100	Interest on Debt.
5	–	–	–	–	–	–	–	Annuities in Purchase of Railways.
6	–	–	–	14,064	21,000	87,731	132,400	Interest chargeable against Companies on Advances.
7	–	–	–	16,584	16,100	16,584	16,100	Interest on Capital deposited by Companies.
8	6,400	15,225	16,600	16,024	13,000	88,543	348,300	Guaranteed Companies: Surplus Profits, Land, and Supervision.
9	–	–	–	–	–	8,899	10,900	Interest.
10	10,200	98,547	119,800	–	8,100	108,730	138,100	Subsidized Companies: Land, &c.
11	1,300	*—10,457*	27,300	*—797*	100	22,757	71,000	Miscellaneous Railway Expenditure.
12	175,900	1,294,416	1,366,500	873,454	923,300	10,334,305	11,548,700	- - - TOTAL.
								IRRIGATION:
13	–	135,186	141,000	261,409	262,100	396,595	403,100	Major Works: Working Expenses.
14	–	246,094	245,700	308,675	313,400	1,284,249	1,313,600	Interest on Debt.
15	–	171,162	150,800	30,258	29,100	346,000	340,500	Minor Works and Navigation.
16	–	552,442	537,500	600,342	604,600	2,026,844	2,057,200	- - - TOTAL.
								BUILDINGS AND ROADS:
17	31,200	9,149	20,700	1,598	6,500	951,845	988,600	Military Works.
18	363,500	795,309	784,000	511,416	569,400	2,598,673	2,840,600	Civil Works.
19	394,700	804,458	804,700	513,014	575,900	3,550,518	3,829,200	- - - TOTAL.
								ARMY SERVICES:
20	–	–	–	–	–	9,385,553	9,371,900	Army: Effective.
21	–	–	–	–	–	453,977	485,000	Non-effective.
22	–	–	–	–	–	3,491,341	943,000	Warlike operations.
23	–	–	–	–	–	13,330,871	10,799,900	- - - TOTAL.
24	–	–	–	–	–	*—4,020*	100	SPECIAL DEFENCE WORKS.
25	1,146,200	10,603,251	9,626,400	6,676,281	5,667,400	50,347,866	46,238,100	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
26	63,100	–	284,400	25,722	378,500	203,232	1,050,400	*Add*,—Portion of Allotments to Provincial Governments, including Special Grants, not spent by them in the year.
27	–	*—279,146*	–	–	–	*—331,075*	*—2,000*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	1,209,300	10,324,105	9,910,800	6,702,003	6,045,900	50,220,023	47,286,500	TOTAL EXPENDITURE CHARGED AGAINST REVENUE.
								EXPENDITURE NOT CHARGED TO REVENUE:
								Capital Outlay on Railways and Irrigation Works:
29	1,202,400	617,647	541,900	177,769	162,800	1,520,533	1,443,100	State Railways.
30	–	*—13,154*	*—7,400*	116,400	118,800	162,014	201,400	Irrigation Works.
31	–	4,105	*—4,100*	–	–	4,105	*—4,100*	Miscellaneous Public Improvements.
32	1,202,400	608,598	530,400	294,169	281,600	1,686,652	1,640,400	- - - TOTAL.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 10	21,109,111	17,998,500	2,417,760	2,340,100	4,973,060	4,784,100	6,188,904	5,282,500	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	237	4,500	–	–	2,761	*—300*	794	–	2
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Working Expenses	6,009,783	6,696,800	1,830,178	1,900,000	908,704	869,800	452,537	410,000	3
Interest on Debt	3,991,278	4,135,100	–	–	–	–	–	–	4
Annuities in purchase of Railways	–	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances.	87,731	132,400	–	–	–	–	–	–	6
Interest on Capital deposited by Companies.	16,584	16,100	–	–	–	–	–	–	7
Guaranteed Companies:									
Surplus Profits, Land, and Supervision	88,543	348,300	–	–	12,308	43,600	25,362	27,000	8
Interest	8,899	10,900	–	–	–	–	–	–	9
Subsidized Companies:									
Land, &c.	108,730	138,100	1,956	2,300	1,037	3,000	2,037	5,700	10
Miscellaneous Railway Expenditure	22,757	71,000	*—11,502*	*—21,900*	2,331	14,000	2,943	1,000	11
TOTAL	10,334,305	11,548,700	1,820,332	1,880,400	924,380	930,400	482,879	443,700	12
IRRIGATION:									
Major Works:									
Working Expenses	396,595	403,100	299,534	335,600	139,065	143,700	56,925	48,600	13
Interest on Debt	1,284,249	1,313,600	–	–	–	–	–	–	14
Minor Works and Navigation	346,000	340,500	90,670	95,600	324,520	338,100	204,781	199,400	15
TOTAL	2,026,844	2,057,200	390,204	431,200	463,585	481,800	261,706	248,000	16
BUILDINGS AND ROADS:									
Military Works	951,845	988,600	80,743	95,700	7,527	7,800	19,425	21,500	17
Civil Works	2,598,673	2,840,600	362,494	428,700	648,396	704,600	514,585	519,700	18
TOTAL	3,550,518	3,829,200	443,237	524,400	655,923	712,400	534,010	541,200	19
ARMY SERVICES:									
Army:									
Effective	9,385,553	9,371,900	–	–	2,946,637	3,056,800	3,259,972	3,167,200	20
Non-effective	453,977	485,000	–	–	307,421	300,500	160,987	160,100	21
Warlike operations	3,491,341	943,000	–	–	105,981	37,900	250,670	42,800	22
TOTAL	13,330,871	10,799,900	–	–	3,360,039	3,395,200	3,671,629	3,370,100	23
SPECIAL DEFENCE WORKS	*—4,020*	100	–	–	–	–	–	–	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	50,347,866	46,238,100	5,071,533	5,176,100	10,379,748	10,303,600	11,139,922	9,885,500	25
Add,—Portion of Allotments to Provincial Governments, including Special Grants, not spent by them in the year.	203,232	1,050,400	–	126,700	–	146,100	–	96,700	26
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—331,075*	*—2,000*	*—2,111*	–	*—170,433*	–	*—157,291*	–	27
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	50,220,023	47,286,500	5,069,422	5,302,800	10,209,315	10,449,700	10,982,631	9,982,200	28
EXPENDITURE NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways	1,520,533	1,443,100	169,459	303,600	674,858	*—105,800*	2,575	59,300	29
Irrigation Works	162,014	201,400	283,185	265,400	78,566	53,600	158,392	167,200	30
Miscellaneous Public Improvements	4,105	*—4,100*	–	–	–	–	–	–	31
TOTAL	1,686,652	1,640,400	452,644	569,000	753,424	*—52,200*	160,967	226,500	32

Calcutta, 5 April 1899.

India Office, 11 May 1899.

Provinces of *British India*, and in *England*, for 1898-99, compared with the Results of 1897-98—*continued*.

	TOTAL, INDIA.		ENGLAND.		EXCHANGE.*		GRAND TOTAL.		HEADS OF EXPENDITURE.
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	
1	34,688,835	30,405,200	5,942,770	5,932,718	3,346,491	2,978,356	43,978,096	39,316,274	- - - Brought forward from page 11.
2	3,792	4,200	–	–	–	–	3,792	4,200	CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).
									RAILWAY REVENUE ACCOUNT:
									State Railways:
3	9,201,202	9,876,600	–	–	–	–	9,201,202	9,876,600	Working Expenses.
4	3,991,278	4,135,100	971,045	966,906	546,815	485,408	5,509,138	5,587,414	Interest on Debt.
5	–	–	1,712,419	1,714,016	964,296	860,474	2,676,715	2,574,490	Annuities in purchase of Railways.
6	87,731	132,400	218,884	218,884	123,258	109,885	429,873	461,169	Interest chargeable against Companies on Advances.
7	16,584	16,100	784,779	811,884	441,925	407,584	1,243,288	1,235,568	Interest on Capital deposited by Companies.
									Guaranteed Companies:
8	126,213	418,900	–	–	–	–	126,213	418,900	Surplus Profits, Land, and Supervision.
9	8,89	10,900	2,154,784	2,162,525	1,213,401	1,085,636	3,377,084	3,259,061	Interest.
									Subsidized Companies:
10	113,760	149,100	–	–	–	–	113,760	149,100	Land, &c.
11	16,229	64,100	–	–	–	–	16,229	64,100	Miscellaneous Railway Expenditure.
12	13,561,896	14,803,200	5,841,911	5,874,215	3,289,695	2,948,987	22,693,502	23,626,402	- - - TOTAL.
									IRRIGATION:
									Major Works:
13	892,119	931,000	–	–	–	–	892,119	931,000	Working Expenses.
14	1,284,249	1,313,600	–	–	–	–	1,284,249	1,313,600	Interest on Debt.
15	965,971	973,600	1,117	1,815	629	911	967,717	976,326	Minor Works and Navigation.
16	3,142,339	3,218,200	1,117	1,815	629	911	3,144,085	3,220,926	- - - TOTAL.
									BUILDINGS AND ROADS:
17	1,059,540	1,113,600	69,633	52,531	39,212	26,372	1,168,385	1,192,503	Military Works.
18	4,124,148	4,493,600	80,866	99,053	45,537	49,727	4,250,551	4,642,380	Civil Works.
19	5,183,688	5,607,200	150,499	151,584	84,749	76,099	5,418,936	5,834,883	- - - TOTAL.
									ARMY SERVICES:
									Army:
20	15,592,162	15,595,900	1,804,263	1,903,284	1,016,016	955,491	18,412,441	18,454,675	Effective.
21	922,385	945,600	2,414,845	2,421,668	1,359,847	1,215,731	4,697,077	4,582,999	Non-effective.
22	3,847,992	1,023,700	25,119	17,740	14,145	8,906	3,887,256	1,050,346	Warlike Operations.
23	20,362,539	17,565,200	4,244,227	4,342,692	2,390,008	2,180,128	26,996,774	24,088,020	- - - TOTAL.
24	*—4,020*	100	17,739	944	9,989	474	23,708	1,518	SPECIAL DEFENCE WORKS.
25	76,939,069	71,603,300	16,198,263	16,303,968	9,121,561	8,184,955	102,258,893	96,092,223	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
26	203,232	1,419,900	–	–	–	–	203,232	1,419,900	*Add*,—Portion of Allotments to Provincial Governments, including Special Grants, not spent by them in the year.
27	*—660,910*	*—2,000*	–	–	–	–	*—660,910*	*—2,000*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	76,481,391	73,021,200	16,198,263	16,303,968	9,121,561	8,184,955	101,801,215	97,510,123	TOTAL EXPENDITURE CHARGED AGAINST REVENUE.
									EXPENDITURE NOT CHARGED TO REVENUE:
									Capital Outlay on Railways and Irrigation Works:
29	2,367,425	1,700,200	809,010	766,839	455,570	384,970	3,632,005	2,852,009	State Railways.
30	682,157	687,600	6,573	3,321	3,701	1,667	692,431	692,588	Irrigation Works.
31	4,105	*—4,100*	–	–	–	–	4,105	*—4,100*	Miscellaneous Public Improvements.
32	3,053,687	2,383,700	815,583	770,160	459,271	386,637	4,328,541	3,540,497	- - - TOTAL.

* *See* foot-note to Statement, No. 2, page 7.

A. F. Cox, Comptroller and Auditor General.
E. R. Cave-Browne, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1898-99,

COMPARED WITH THE RESULTS OF 1897-98.

(Presented pursuant to the Government of India Act, 1858, Sec. 53.)

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